HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

REPORT OF INDEPENDENT ACCOUNTANTS

DECEMBER 31, 2013 AND 2012

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

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

To The Board of Directors and Stockholders
Hon Hai Precision Industry Co., Ltd.

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and subsidiaries as of December 31, 2013, December 31, 2012 and January 1, 2012, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years ended December 31, 2013 and 2012. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We did not audit the financial statements of certain consolidated subsidiaries which statements reflect total assets of NT$165,841,382,000, NT$147,874,948,000 and NT$245,803,235,000, constituting 7.17%, 7.21% and 14.17% of the consolidated total assets as of December 31, 2013, December 31, 2012 and January 1, 2012, respectively, and total revenues of NT$158,844,046,000 and NT$154,940,895,000, constituting 4.02% and 3.97% of the consolidated total operating revenues for the years ended December 31, 2013 and 2012, respectively. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts and the information disclosed in Note 13 are based solely on the reports of the other independent accountants.

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits and the reports of the other independent accountants provide a reasonable basis for our opinion.

In our opinion, based on our audits and the reports of other independent accountants, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Hon Hai Precision Industry Co., Ltd. and subsidiaries as of December 31, 2013, December 31, 2012 and January 1, 2012, and their financial performance and cash flows for the years ended

December 31, 2013 and 2012, in conformity with the “Rules Governing the Preparation of Financial Statements by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission (FSC).

We have also audited the parent company only financial statements of Hon Hai Precision Industry Co., Ltd. as of and for the years ended December 31, 2013 and 2012, on which we have expressed a modified unqualified opinion on such financial statements.

PricewaterhouseCoopers, Taiwan
March 28, 2014

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.
As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

HON HAI PRECISION INDUSTRY CO., LTD.
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2013, DECEMBER 31, 2012 AND JANUARY 1, 2012
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2013 AMOUNT	%	December 31, 2012 AMOUNT	%	January 1, 2012 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 694,027,045	30	$ 505,526,956	25	$ 329,793,633	19
1110	Financial assets at fair value through profit or loss - current	6(2)	1,198,112	-	140,220	-	70,329	-
1125	Available-for-sale financial assets - current	6(3)	1,087,171	-	777,410	-	674,287	-
1170	Accounts receivable, net	6(4)	727,761,542	31	597,578,990	29	450,757,984	26
1180	Accounts receivable - related parties	7	19,948,258	1	35,469,651	2	25,291,811	2
1200	Other receivables	6(5) and 7	40,215,354	2	38,235,975	2	34,679,896	2
130X	Inventory	6(6)	312,785,092	14	349,882,643	17	380,521,794	22
1410	Prepayments		6,393,753	-	7,647,041	-	7,119,919	-
1470	Other current assets	6(7) and 8	5,165,161	-	947,222	-	46,741,750	3
11XX	**Total current assets**		1,808,581,488	78	1,536,206,108	75	1,275,651,403	74
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	-	-	179,300	-	-	-
1523	Available-for-sale financial assets - non-current	6(3)	11,854,684	1	12,498,717	1	9,365,511	-
1543	Financial assets carried at cost - non-current	6(8)	10,843,376	-	8,591,982	-	4,018,056	-
1550	Investments accounted for under equity method	6(9)	46,282,999	2	41,958,943	2	37,792,058	2
1600	Property, plant and equipment	6(10)	379,561,941	16	405,155,076	20	368,166,092	21
1760	Investment property - net	6(11)	2,304,839	-	1,231,003	-	1,345,340	-
1780	Intangible assets	6(12)	12,815,278	1	3,954,469	-	695,266	-
1840	Deferred income tax assets	6(35)	15,837,041	1	10,951,902	1	10,560,705	1
1900	Other non-current assets	6(13) and 8	24,379,557	1	29,510,605	1	27,340,133	2
15XX	**Total non-current assets**		503,879,715	22	514,031,997	25	459,283,161	26
1XXX	**Total assets**		$ 2,312,461,203	100	$ 2,050,238,105	100	$ 1,734,934,564	100

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HON HAI PRECISION INDUSTRY CO., LTD.
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2013, DECEMBER 31, 2012 AND JANUARY 1, 2012
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	December 31, 2013 AMOUNT	%	December 31, 2012 AMOUNT	%	January 1, 2012 AMOUNT	%
	Current liabilities							
2100	Short-term loans	6(14)	$ 366,233,601	16	$ 297,572,165	15	$ 260,522,749	15
2110	Short-term notes and bills payable	6(15)	19,982,517	1	7,991,597	-	7,989,312	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)	39,946	-	82,055	-	251,834	-
2170	Accounts payable		682,942,409	30	602,755,794	29	519,725,102	30
2180	Accounts payable - related parties	7	29,761,739	1	35,614,847	2	28,769,177	2
2200	Other payables	6(16)	191,175,178	8	196,267,554	10	123,145,854	7
2230	Current income tax liabilities	6(35)	24,158,478	1	19,177,206	1	19,939,503	1
2250	Provisions for liabilities - current	6(23)	2,406,336	-	3,464,280	-	7,302,884	-
2300	Other current liabilities	6(17)	42,260,567	2	89,442,390	4	25,879,538	2
21XX	**Total current liabilities**		1,358,960,771	59	1,252,367,888	61	993,525,953	57
	Non-current liabilities							
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	-	-	-	-	470,158	-
2530	Corporate bonds payable	6(18)	97,054,788	4	74,980,461	4	62,378,777	4
2540	Long-term loans	6(19)	35,108,728	2	30,707,957	2	53,600,100	3
2570	Deferred income tax liabilities	6(35)	6,218,103	-	4,148,965	-	3,927,601	-
2600	Other non-current liabilities	6(22)	9,194,211	-	7,119,084	-	6,256,685	1
25XX	**Total non-current liabilities**		147,575,830	6	116,956,467	6	126,633,321	8
2XXX	**Total liabilities**		1,506,536,601	65	1,369,324,355	67	1,120,159,274	65
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(24)						
3110	Share capital - common stock		131,287,068	6	118,358,665	6	106,890,967	6
	Capital surplus	6(25)						
3200	Capital surplus		64,792,873	3	58,932,078	3	53,206,711	3
	Retained earnings	6(26)						
3310	Legal reserve		69,456,739	3	59,980,502	3	51,821,402	3
3350	Undistributed earnings		467,423,426	20	399,791,359	19	340,192,127	20
	Other equity interest	6(27)						
3400	Other equity interest		31,728,861	1	7,805,557	-	25,495,188	1
3500	**Treasury stocks**	6(24)	(18,901)	-	(18,901)	-	(18,901)	-
31XX	**Equity attributable to owners of the parent**		764,670,066	33	644,849,260	31	577,587,494	33
36XX	**Non-controlling interest**	6(28)	41,254,536	2	36,064,490	2	37,187,796	2
3XXX	**Total equity**		805,924,602	35	680,913,750	33	614,775,290	35
	Commitments and contingent liabilities	9						
	Subsequent events	11						
	Total liabilities and equity		$ 2,312,461,203	100	$ 2,050,238,105	100	$ 1,734,934,564	100

The accompanying notes are an integral part of these consolidated financial statements.
See report of independent accountants dated March 28, 2014.

HON HAI PRECISION INDUSTRY CO., LTD.
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

			2013		2012	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	**Operating revenue**	6(29) and 7	$ 3,952,317,540	100	$ 3,905,395,322	100
5000	**Operating costs**	6(6)(32)(33) and 7	(3,697,623,039)	(93)	(3,655,146,054)	(93)
5900	**Net operating margin**		254,694,501	7	250,249,268	7
	Operating expenses	6(32)(33) and 7				
6100	Selling expenses		(25,893,690)	(1)	(25,638,619)	(1)
6200	General and administrative expenses		(72,906,384)	(2)	(71,046,632)	(2)
6300	Research and development expenses		(46,580,031)	(1)	(45,665,747)	(1)
6000	**Total operating expenses**		(145,380,105)	(4)	(142,350,998)	(4)
6900	**Operating profit**		109,314,396	3	107,898,270	3
	Non-operating income and expenses					
7010	Other income	6(30)	17,531,778	1	18,019,845	-
7020	Other gains and losses	6(31)	13,863,801	-	(497,971)	-
7050	Finance costs	6(4)(34)	(9,252,353)	-	(9,786,423)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(9)	4,838,075	-	2,538,364	-
7000	**Total non-operating income and expenses**		26,981,301	1	10,273,815	-
7900	**Profit before income tax**		136,295,697	4	118,172,085	3
7950	Income tax expense	6(35)	(28,949,821)	(1)	(26,505,349)	(1)
8200	**Profit for the year**		$ 107,345,876	3	$ 91,666,736	2
	Other comprehensive income					
8310	Financial statements translation differences of foreign operations	6(27)(28)	$ 24,617,695	-	($ 18,737,151)	-
8325	Unrealized (loss) gain on valuation of available-for-sale financial assets	6(27)(28)	(1,002,017)	-	1,755,830	-
8360	Actuarial gain (loss) on defined benefit plan	6(20)	980	-	(193,854)	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method	6(27)	918,220	-	(770,538)	-
8399	Income tax relating to the components of other comprehensive income	6(35)	(167)	-	32,955	-
8300	**Other comprehensive income (loss) for the year**		$ 24,534,711	-	($ 17,912,758)	-
8500	**Total comprehensive income for the year**		$ 131,880,587	3	$ 73,753,978	2
	Profit (loss) attributable to:					
8610	Owners of the parent		$ 106,697,157	3	$ 94,641,972	2
8620	Non-controlling interest		648,719	-	(2,975,236)	-
			$ 107,345,876	3	$ 91,666,736	2
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 130,621,274	3	$ 76,791,442	2
8720	Non-controlling interest		1,259,313	-	(3,037,464)	-
			$ 131,880,587	3	$ 73,753,978	2
	Earnings per share	6(36)				
9750	**Basic earnings per share**		$	8.16	$	7.27
9850	**Diluted earnings per share**		$	7.99	$	7.11

The accompanying notes are an integral part of these consolidated financial statements.
See report of independent accountants dated March 28, 2014.

HON HAI PRECISION INDUSTRY CO., LTD.
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent									
				Retained earnings		Other equity interest					
	Notes	Share capital - common stock	Capital surplus	Legal reserve	Undistributed earnings	Financial statements translation differences of foreign operations	Unrealized gain or loss on valuation of available-for-sale financial assets	Treasury stocks	Total	Non-controlling interest	Total
2012											
Balance at January 1, 2012		$ 106,890,967	$ 53,206,711	$ 51,821,402	$ 340,192,127	$ 21,047,357	$ 4,447,831	($ 18,901)	$ 577,587,494	$ 37,187,796	$ 614,775,290
Appropriations of 2011 earnings (Note 1):											
Legal reserve	6(26)	-	-	8,159,100	(8,159,100)	-	-	-	-	-	-
Cash dividends	6(26)	-	-	-	(16,033,645)	-	-	-	(16,033,645)	-	(16,033,645)
Stock dividends	6(26)	10,689,096	-	-	(10,689,096)	-	-	-	-	-	-
Employees' stock bonus	6(24)	778,602	5,095,950	-	-	-	-	-	5,874,552	-	5,874,552
Consolidated net income for 2012		-	-	-	94,641,972	-	-	-	94,641,972	(2,975,236)	91,666,736
Other comprehensive income (loss) for 2012, net of income tax	6(27)	-	-	-	(160,899)	(19,676,846)	1,987,215	-	(17,850,530)	(62,228)	(17,912,758)
Changes in equity of associates and joint ventures accounted for under the equity method		-	595,577	-	-	-	-	-	595,577	-	595,577
Adjustments arising from changes in percentage of ownership in subsidiaries	6(28)	-	33,840	-	-	-	-	-	33,840	-	33,840
Increase in non-controlling interests	6(28)	-	-	-	-	-	-	-	-	1,914,158	1,914,158
Balance at December 31, 2012		$ 118,358,665	$ 58,932,078	$ 59,980,502	$ 399,791,359	$ 1,370,511	$ 6,435,046	($ 18,901)	$ 644,849,260	$ 36,064,490	$ 680,913,750
2013											
Balance at January 1, 2013		$ 118,358,665	$ 58,932,078	$ 59,980,502	$ 399,791,359	$ 1,370,511	$ 6,435,046	($ 18,901)	$ 644,849,260	$ 36,064,490	$ 680,913,750
Appropriations of 2012 earnings (Note 2):											
Legal reserve	6(26)	-	-	9,476,237	(9,476,237)	-	-	-	-	-	-
Cash dividends	6(26)	-	-	-	(17,753,800)	-	-	-	(17,753,800)	-	(17,753,800)
Stock dividends	6(26)	11,835,866	-	-	(11,835,866)	-	-	-	-	-	-
Employees' stock bonus	6(24)	1,092,537	5,730,354	-	-	-	-	-	6,822,891	-	6,822,891
Consolidated net income for 2013		-	-	-	106,697,157	-	-	-	106,697,157	648,719	107,345,876
Other comprehensive income for 2013, net of income tax	6(27)	-	-	-	813	25,062,436	(1,139,132)	-	23,924,117	610,594	24,534,711
Changes in equity of associates and joint ventures accounted for under the equity method		-	112,116	-	-	-	-	-	112,116	-	112,116
Adjustments arising from changes in percentage of ownership in subsidiaries	6(28)	-	18,325	-	-	-	-	-	18,325	-	18,325
Increase in non-controlling interests	6(28)	-	-	-	-	-	-	-	-	3,930,733	3,930,733
Balance at December 31, 2013		$ 131,287,068	$ 64,792,873	$ 69,456,739	$ 467,423,426	$ 26,432,947	$ 5,295,914	($ 18,901)	$ 764,670,066	$ 41,254,536	$ 805,924,602

Note1: Directors' and supervisors' remuneration amounting to $0 and employees' bonus amounting to $5,874,552 had been deducted from the consolidated income statement.
Note 2: Directors' and supervisors' remuneration amounting to $0 and employees' bonus amounting to $6,822,891 had been deducted from the consolidated income statement.

The accompanying notes are an integral part of these consolidated financial statements.
See report of independent accountants dated March 28, 2014.

HON HAI PRECISION INDUSTRY CO., LTD.
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES			
Consolidated profit before tax for the year		$ 136,295,697	$ 118,172,085
Adjustments to reconcile net income to net cash provided by operating activities			
Income and expenses having no effect on cash flows			
Depreciation	6(32)	72,686,853	67,490,681
Amortization	6(32)	926,373	392,646
Provision for doubtful accounts and sales discount		227,523	388,623
Loss on impairment of non-financial assets	6(9)(10)	577,807	3,427,380
Loss (gain) on disposal of property, plant and equipment, net	6(31)	559,393	(153,958)
Loss (gain) on financial assets or liabilities at fair value through profit or loss, net	6(2)	311,994	(485,960)
Share of profit of associates and joint ventures accounted for under equity method		(4,838,075)	(2,538,364)
Gain on disposal of investment	6(31)	(1,427,121)	(1,644,484)
Interest expense	6(34)	9,117,464	9,596,761
Interest income	6(30)	(10,845,494)	(13,348,559)
Dividend income	6(30)	(419,216)	(289,536)
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Financial assets held for trading		(1,411,995)	(403,168)
Notes receivable		(582,757)	4,100
Accounts receivable		(129,827,318)	(147,213,729)
Accounts receivable due from related parties		15,521,393	(10,177,840)
Other receivables		(1,707,015)	(2,031,301)
Inventories		37,097,551	21,696,797
Prepayments		1,253,288	(527,122)
Net changes in liabilities relating to operating activities			
Accounts payable		80,186,615	83,030,692
Accounts payable to related parties		(5,853,108)	6,845,670
Other payables		14,011,616	53,246,163
Provisions for liabilities - current		(1,057,944)	(3,838,604)
Receipts in advance		(10,539,496)	15,933,049
Other current liabilities		(641,479)	403,067
Accrued pension liabilities		(86,428)	213,735
Cash generated from operations		199,536,121	198,188,824
Income tax paid		(26,784,550)	(24,697,266)
Net cash provided by operating activities		172,751,571	173,491,558

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HON HAI PRECISION INDUSTRY CO., LTD.
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2013	2012
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	6(37)	($ 44,395,165)	($ 80,466,662)
(Increase) decrease in other financial assets		(3,394,991)	43,731,078
Acquisition of available-for-sale financial assets		(488,977)	(7,740,334)
Decrease (increase) in other non-current assets		830,897	(4,122,571)
Acquisition of investments accounted for under equity method		(1,408,714)	(2,806,699)
Acquisition of financial assets at cost		(2,060,666)	(6,093,326)
Acquisition of intangible assets	6(12)	(9,180,000)	(3,448,500)
Increase in land use right		(563,668)	(502,553)
Proceeds from disposal of financial assets carried at cost		456,764	1,139,173
Proceeds from disposal of available-for-sale financial assets		1,401,164	7,971,912
Proceeds from disposal of investments accounted for under equity method		2,436,170	3,437,782
Proceeds from disposal of property, plant and equipment		9,106,480	6,093,536
Proceeds from disposal of land use right		-	102,608
Other investing activities		1,327,042	(598,154)
Interest received		10,475,314	12,661,964
Dividends received		1,552,262	1,267,852
Net cash used in investing activities		(33,906,088)	(29,372,894)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans		54,232,791	37,049,416
Increase in short-term notes and bills payable		11,990,920	2,285
Proceeds from issuing bonds		28,242,000	45,176,000
Repayment of bonds		(32,477,430)	(3,000,000)
Proceeds from long-term debt		17,761,410	6,214,600
Repayment of long-term debt		(26,877,214)	(6,653,250)
Increase in other non-current liabilities		834,513	1,246,818
Cash dividends paid		(17,753,800)	(16,033,645)
Changes in non-controlling interests	6(28)	3,930,733	1,914,158
Interest paid		(8,188,197)	(8,928,971)
Net cash provided by financing activities		31,695,726	56,987,411
Net effect of changes in foreign currency exchange rates		17,958,880	(25,372,752)
Increase in cash and cash equivalents		188,500,089	175,733,323
Cash and cash equivalents at beginning of year		505,526,956	329,793,633
Cash and cash equivalents at end of year		$ 694,027,045	$ 505,526,956

The accompanying notes are an integral part of these consolidated financial statements.
See report of independent accountants dated March 28, 2014.

HON HAI PRECISION INDUSTRY CO., LTD.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANIZATION

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 AUTHORIZATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These consolidated financial statements were authorized for issuance by the Board of Directors on March 28, 2014.

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") as endorsed by the Financial Supervisory Commission ("FSC")

Not applicable as it is the first-time adoption of IFRSs by the Group this year.

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

IFRS 9, 'Financial Instruments: Classification and measurement of financial assets'

A. The International Accounting Standards Board ("IASB") published IFRS 9, 'Financial Instruments', in November 2009, which will take effect on January 1, 2013 with early application permitted (Through the amendments to IFRS 9 published on November 19, 2013, the IASB has removed the previous mandatory effective date, but the standard is available for immediate application). Although the FSC has endorsed IFRS 9, FSC does not permit early application of IFRS 9 when IFRSs are adopted in R.O.C. in 2013. Instead, enterprises should apply International Accounting Standard No. 39 ("IAS 39"), 'Financial Instruments: Recognition and Measurement' reissued in 2009.

B. IFRS 9 was issued as the first step to replace IAS 39. IFRS 9 outlines the new classification and measurement requirements for financial instruments, which might affect the accounting treatments for financial instruments of the Group.

C. The Group has not evaluated the overall effect of the IFRS 9 adoption. However, based on preliminary evaluation, it was noted that the IFRS 9 adoption might have an impact on those instruments classified as 'available-for-sale financial assets' held by the Group, as IFRS 9 specifies that the fair value changes in the equity instruments that meet certain criteria may be reported in other comprehensive income, and such amount that has been recognised in other comprehensive income should not be reclassified to profit or loss when such assets are derecognised. The Group recognized loss on debt instruments and on equity instruments amounting to $1,002,017 in other comprehensive income for the year ended December 31, 2013.

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

The following are the assessment of new standards, interpretations and amendments issued by IASB but not yet endorsed by the FSC (application of the new standards and amendments should follow the regulations of the FSC):

Interpretations and Amendments	Main Amendments	IASB Effective Date
Limited exemption from comparative IFRS 7 disclosures for first-time adopters (amendment to IFRS 1)	The amendment provides first-time adopters of IFRSs with the same transition relief that existing IFRS preparer received in IFRS 7, ‘Financial Instruments: Disclosures’ and exempts first-time adopters from providing the additional comparative disclosures.	July 1, 2010
Improvements to IFRSs 2010	Amendments to IFRS 1, IFRS 3, IFRS 7, IAS 1, IAS 34 and IFRIC 13.	January 1, 2011
IFRS 9, ‘Financial instruments: Classification and measurement of financial liabilities’	IFRS 9 requires gains and losses on financial liabilities designated at fair value through profit or loss to be split into the amount of change in the fair value that is attributable to changes in the credit risk of the liability, which shall be presented in other comprehensive income, and cannot be reclassified to profit or loss when derecognising the liabilities; and all other changes in fair value are recognised in profit or loss. The new guidance allows the recognition of the full amount of change in the fair value in the profit or loss only if there is reasonable evidence showing on initial recognition that the recognition of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch (inconsistency) in profit or loss. (That determination is made at initial recognition and is not reassessed subsequently.)	November 19, 2013 (Not mandatory)

Interpretations and Amendments	Main Amendments	IASB Effective Date
Disclosures - transfers of financial assets (amendment to IFRS 7)	The amendment enhances qualitative and quantitative disclosures for all transferred financial assets that are not derecognised and for any continuing involvement in transferred assets, existing at the reporting date.	July 1, 2011
Severe hyperinflation and removal of fixed dates for first-time adopters (amendment to IFRS 1)	When an entity's date of transition to IFRSs is on, or after, the functional currency normalisation date, the entity may elect to measure all assets and liabilities held before the functional currency normalisation date at fair value on the date of transition to IFRSs. First-time adopters are allowed to apply the derecognition requirements in IAS 39, 'Financial instruments: Recognition and measurement', prospectively from the date of transition to IFRSs, and they are allowed not to retrospectively recognise related gains on the date of transition to IFRSs.	July 1, 2011
Deferred tax: recovery of underlying assets (amendment to IAS 12)	The amendment gives a rebuttable presumption that the carrying amount of investment properties measured at fair value is recovered entirely by sale, unless there exists any evidence that could rebut this presumption. The amendment also replaces SIC 21, 'Income taxes—recovery of revalued non-depreciable assets'.	January 1, 2012
IFRS 10, 'Consolidated financial statements'	The standard builds on existing principles by identifying the concept of control as the determining factor in whether an entity should be included within the consolidated financial statements of the parent company. The standard provides additional guidance to assist in the determination of control where it is difficult to assess.	January 1, 2013
IFRS 11, 'Joint arrangements'	Judgments applied when assessing the types of joint arrangements-joint operations and joint ventures, the entity should assess the contractual rights and obligations instead of the legal form only. The standard also prohibits the proportional consolidation for joint ventures.	January 1, 2013

Interpretations and Amendments	Main Amendments	IASB Effective Date
IFRS 12, ‘Disclosure of interests in other entities’	The standard requires the disclosure of interests in other entities including subsidiaries, joint arrangements, associates and unconsolidated structured entities.	January 1, 2013
IAS 27, ‘Separate financial statements’ (as amended in 2011)	The standard removes the requirements of consolidated financial statements from IAS 27 and those requirements are addressed in IFRS 10, ‘Consolidated financial statements’.	January 1, 2013
IAS 28, ‘Investments in associates and joint ventures’ (as amended in 2011)	As consequential amendments resulting from the issuance of IFRS 11, ‘Joint arrangements’, IAS 28 (revised) sets out the requirements for the application of the equity method when accounting for investments in joint ventures.	January 1, 2013
IFRS 13, ‘Fair value measurement’	IFRS 13 aims to improve consistency and reduce complexity by providing a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across IFRSs. The requirements do not extend the use of fair value accounting but provide guidance on how it should be applied where its use is already required or permitted by other standards within IFRSs.	January 1, 2013
IAS 19 revised, ‘Employee benefits’ (as amended in 2011)	The revised standard eliminates corridor approach and requires actuarial gains and losses to be recognised immediately in other comprehensive income. Past service costs will be recognised immediately in the period incurred. Net interest expense or income, calculated by applying the discount rate to the net defined benefit asset or liability, replace the finance charge and expected return on plan assets. The return of plan assets, excluding net interest expense, is recognised in other comprehensive income.	January 1, 2013

Interpretations and Amendments	Main Amendments	IASB Effective Date
Presentation of items of other comprehensive income (amendment to IAS 1)	The amendment requires profit or loss and other comprehensive income (OCI) to be presented separately in the statement of comprehensive income. Also, the amendment requires entities to separate items presented in OCI into two groups based on whether or not they may be recycled to profit or loss subsequently.	July 1, 2012
IFRIC 20, ‘Stripping costs in the production phase of a surface mine’	Stripping costs that meet certain criteria should be recognised as the ‘stripping activity asset’. To the extent that the benefit from the stripping activity is realised in the form of inventory produced, the entity shall account for the costs of that stripping activity in accordance with IAS 2, ‘Inventories’.	January 1, 2013
Disclosures—Offsetting financial assets and financial liabilities (amendment to IFRS 7)	The amendment requires disclosures to include quantitative information that will enable users of an entity’s financial statements to evaluate the effect or potential effect of netting arrangements.	January 1, 2013
Offsetting financial assets and financial liabilities (amendment to IAS 32)	The amendments clarify the requirements for offsetting financial instruments on the statement of financial position: (i) the meaning of 'currently has a legally enforceable right to set off the recognised amounts'; and (ii) that some gross settlement mechanisms with certain features may be considered equivalent to net settlement.	January 1, 2014
Government loans (amendment to IFRS 1)	The amendment provides exception to first-time adopters to apply the requirements in IFRS 9, ‘Financial instruments’, and IAS 20, ‘Accounting for government grants and disclosure of government assistance’, prospectively to government loans that exist at the date of transition to IFRSs; and first-time adopters should not recognise the corresponding benefit of the government loan at a below-market rate of interest as a government grant.	January 1, 2013

Interpretations and Amendments	Main Amendments	IASB Effective Date
Improvements to IFRSs 2009-2011	Amendments to IFRS 1 and IAS 1, IAS 16, IAS 32 and IAS 34.	January 1, 2013
Consolidated financial statements, joint arrangements and disclosure of interests in other Entities: Transition guidance (amendments to IFRS 10, IFRS 11 and IFRS 12)	The amendment clarifies that the date of initial application is the first day of the annual period in which IFRS 10, 11 and 12 is adopted.	January 1, 2013
Investment entities (amendments to IFRS 10, IFRS 12 and IAS 27)	The amendments define 'Investment Entities' and their characteristics. The parent company that meets the definition of investment entities should measure its subsidiaries using fair value through profit or loss instead of consolidating them.	January 1, 2014
IFRIC 21, 'Levies'	The interpretation addresses the accounting for levies imposed by governments in accordance with legislation (other than income tax). A liability to pay a levy shall be recognised in accordance with IAS 37, 'Provisions, contingent liabilities and contingent assets'.	January 1, 2014
Recoverable amount disclosures for non-financial assets (amendments to IAS 36)	The amendments remove the requirement to disclose recoverable amount when a cash generating unit (CGU) contains goodwill or intangible assets with indefinite useful lives that were not impaired.	January 1, 2014
Novation of derivatives and continuation of hedge accounting (amendments to IAS 39)	The amendment states that the novation of a hedging instrument would not be considered an expiration or termination giving rise to the discontinuation of hedge accounting when the hedging instrument that is being novated complies with specified criteria.	January 1, 2014

Interpretations and Amendments	Main Amendments	IASB Effective Date
IFRS 9, "Financial assets: hedge accounting" and admendments to IFRS 9, IFRS 7 and IAS 39	1. IFRS 9 relaxes the requirements for hedged items and hedging instruments and removes the bright line of effectiveness to better align hedge accounting with the risk management activities of an entity. 2. An entity can elect to early adopt the requirement to recognise the changes in fair value attributable to changes in an entity's own credit risk from financial liabilities that are designated under the fair value option in ‘ other comprehensive income’.	November 19, 2013 (Not mandatory)
Services related contributions from employees or third parties (amendments to IAS 19R)	The amendment allows contributions from employees or third parties that are linked to service, and do not vary with the length of employee service, to be deducted from the cost of benefits earned in the period that the service is provided. Contributions that are linked to service, and vary according to the length of employee service, must be spread over the service period using the same attribution method that is applied to the benefits.	July 1, 2014
Improvements to IFRSs 2010-2012	Amendments to IFRS 2, IFRS 3, IFRS 8, IFRS 13, IAS 16, IAS 24 and IAS 38.	July 1, 2014
Improvements to IFRSs 2011-2013	Amendments to IFRS 1, IFRS 3, IFRS 13 and IAS 40.	July 1, 2014

The Group is assessing the potential impact of the new standards, interpretations and amendments above and has not yet been able to reliably estimate their impact on the consolidated financial statements.

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

A. These consolidated financial statements are the first consolidated financial statements prepared by the Group in accordance with the “Rules Governing the Preparation of Financial Statements by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”).

B. In the preparation of the balance sheet as of January 1, 2012 (the Group’s date of transition to IFRSs) (“the opening IFRS balance sheet”), the Group has adjusted the amounts that were reported in the consolidated financial statements in accordance with previous R.O.C. GAAP. Please refer to Note 15 for the impact of transitioning from R.O.C. GAAP to IFRSs, on the Group's financial position, financial performance and cash flows.

(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) Available-for-sale financial assets measured at fair value.

(c) Liabilities on cash-settled share-based payment arrangements measured at fair value.

(d) Defined benefit liabilities recognized based on the net amount of pension fund assets plus unrecognized past period's service cost and unrecognized actuarial losses, less present value of defined benefit obligation.

B. The preparation of financial statements in compliance with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment 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 special purpose entities) over which the Group has the power to govern the financial and operating policies. In general, control is presumed to exist when the parent owns, directly or indirectly through subsidiaries, more than half of the voting power of an entity. The existence and effect of potential voting rights that are currently exercisable or convertible have been considered when assessing whether the Group controls another entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date that control ceases.

(b) Inter-company transactions, balances and unrealized 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 recognized 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. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss.

B. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	2013.12.31	2012.12.31	2012.1.1	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	100	(a)(b)(c)(d)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	
"	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments in companies primarily engaged in manufacturing of automobile wires/electronic devices and electronic components, and services of planning, and business management	98	98	98	
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in development and sale of computer systems, manufacturing and sale of machinery and equipment	100	100	100	
"	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing and sale of machinery and equipment	100	100	100	
"	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in software and electronic information application services, and manufacturing and sale machinery and equipment	100	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%) 2013.12.31	2012.12.31	2012.1.1	Note
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Investment holdings in R.O.C. companies	100	100	100	
"	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	100	
"	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	
"	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	100	
"	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company	100	100	100	
"	Foxconn International Inc.	Patent applications in America	100	100	100	
"	Altus Technology Inc.	Manufacture and design of cellular phone and camera and packaging of sensors	100	100	100	
"	Premier Technology -Hong Kong Limited and subsidiaries	Manufacture and sale of camera	99.96	99.96	99.96	
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	97.76	97.76	97.76	

Investor	Subsidiary	Main Business Activities	Ownership (%) 2013.12.31	2012.12.31	2012.1.1	Note
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	
"	Foxconn Holdings B.V. - Netherland and subsidiaries	Investment holdings in companies in Europe	100	100	100	
"	Syntrend Creative Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/ software services	73.47	80	80	
"	Ambit Microsystems Corporation	Mobile communications	100	100	100	

Changes in the consolidated subsidiaries:

(a) From July, 2011 to March, 2012, a subsidiary of the Company disposed 70% of Shenzhen Futaihong Bright Real Estate Co., which was excluded from consolidation effective in March, 2012, the date on which the Company lost control over the subsidiary

(b) In the first half of 2012, a subsidiary of the Company acquired 95.18% and 68% ownership in Interface Optoelectronics (Shenzhen) Co., Ltd. and Interface Technology (Chengdu) Co., Ltd., respectively, which were consolidated effective the acquisition date. However, the subsidiary made adjustments to its investments in the two investees subsequently in the fourth quarter of 2012 for business consideration, which resulted to a loss of control over them. Thus, the two investees were excluded from consolidation effective the date on which the subsidiary lost control over them.

(c) In the first half of 2012, a subsidiary of the Company acquired 50.48% ownership in Synergy Technology (Chengdu) Co., Ltd., which was consolidated effective the acquisition date.

(d) In December, 2012, a subsidiary of the Company acquired 100% ownership in Excel Victory Ltd. and its subsidiaries, which were consolidated effective the acquisition date.

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

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

E. Nature and extent of the restrictions on fund remittance from subsidiaries to the parent company: None.

(4) <u>Foreign currency translation</u>

A. The consolidated financial statements are presented in NTD, 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 recognized in profit or loss in the period in which they arise.

(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 recognized 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 recognized 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 recognized 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 recognized in other comprehensive income.

(b) When the foreign operation as 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, when 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, if the Group still 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.

(5) <u>Classification of current and non-current items</u>

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 realized, 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 realized 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 pay off 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 paid off within the normal operating cycle;

(b) Liabilities arising mainly from trading activities;

(c) Liabilities that are to be paid off 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) <u>Cash equivalents</u>

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) <u>Financial assets at fair value through profit or loss</u>

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

B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.

C. Financial assets at fair value through profit or loss are initially recognized at fair value. Related transaction costs are expensed in profit or loss. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognized in profit or loss.

(8) Available-for-sale financial assets

A. Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

B. On a regular way purchase or sale basis, available-for-sale financial assets are recognized and derecognized using trade date accounting.

C. Available-for-sale financial assets are initially recognized at fair value plus transaction costs. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognized in other comprehensive income. Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured or derivatives that are linked to and must be settled by delivery of such unquoted equity instruments are presented in ‘financial assets measured at cost’.

(9) Accounts receivable

Accounts receivable are created by the entity by selling goods or providing services to customers in the ordinary course of business. Accounts receivable are initially recognized at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. However, short-term accounts receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(10) Impairment of financial assets

A. The Group assesses at balance sheet date whether there is objective evidence that an individual financial asset or a group of financial assets is impaired as a result of one or more events that occurred after the initial recognition of the asset (a ‘loss event’) and that loss event (or events) has an impact on the estimated future cash flows of the individual financial asset or group of financial assets that can be reliably estimated.

B. The criteria that the Group uses to determine whether there is an impairment loss is as follows:

(a) Significant financial difficulty of the issuer or debtor;

(b) A breach of contract, such as a default or delinquency in interest or principal payments;

(c) The Group, for economic or legal reasons relating to the borrower’s financial difficulty, granted the borrower a concession that a lender would not otherwise consider;

(d) It becomes probable that the borrower will enter bankruptcy or other financial reorganisation;

(e) The disappearance of an active market for that financial asset because of financial difficulties;

(f) Observable data indicating that there is a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the group, including adverse changes in the payment status of borrowers in the group or national or local economic conditions that correlate with defaults on the assets in the group;

(g) Information about significant changes with an adverse effect that have taken place in the technology, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in the equity instrument may not be recovered; or

(h) A significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.

C. When the Group assesses that there has been objective evidence of impairment and an impairment loss has occurred, accounting for impairment is made as follows according to the category of financial assets:

(a) Financial assets measured at cost

The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at current market return rate of similar financial asset, and is recognized in profit or loss. Impairment loss recognized for this category shall not be reversed subsequently. Impairment loss is recognized by adjusting the carrying amount of the asset directly.

(b) Available-for-sale financial assets

The amount of the impairment loss is measured as the difference between the asset's acquisition cost (less any principal repayment and amortisation) and current fair value, less any impairment loss on that financial asset previously recognized in profit or loss, and is reclassified from 'other comprehensive income' to 'profit or loss'. If, in a subsequent period, the fair value of an investment in a debt instrument increases, and the increase can be related objectively to an event occurring after the impairment loss was recognized, then such impairment loss is reversed through profit or loss. Impairment loss of an investment in an equity instrument recognized in profit or loss shall not be reversed through profit or loss. Impairment loss is recognized and reversed by adjusting the carrying amount of the asset directly.

(11) <u>Derecognition of financial assets</u>

The Group derecognizes a financial asset when the contractual rights to receive the cash flows from the financial asset expire.

A. The contractual rights to receive the cash flows from the financial asset expire.

B. The contractual rights to receive cash flows from 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 from the financial asset have been transferred; however, the Group has not retained control of the financial asset.

(12) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average cost 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 cost of completion and applicable variable selling expenses.

(13) Investments accounted for under 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 under the equity method and are initially recognized at cost.

B. The Group's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized 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 recognize 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 are not recognized in 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 recognizes 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 recognized 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 recognized in profit or loss.

G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized 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 recognized 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 recognized as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, then the amounts previously recognized as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(14) Property, plant and equipment

A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.

B. Subsequent costs are included in the asset's carrying amount or recognized 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 derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

C. Land is not depreciated. Other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. If each component of property, plant and equipment is significant in relation to the total cost of the item, it must be depreciated separately.

D. The assets' residual values, useful lives and depreciation methods are audited, and adjusted if appropriate, at each balance sheet date. 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	51 years
(Auxiliary buildings	6 ~ 11 years)
Machinery and equipment	3 ～ 9 years
Office equipment	4 ～ 6 years
Other equipment	1 ～ 6 years

(15) 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 ~ 51 years.

(16) Intangible assets

A. Goodwill arises in a business combination, which is accounted for by applying the acquisition method.

B. Patent is amortised on a straight-line basis over its estimated useful life of 1 ~ 20 years.

C. Concession license is amortised using the straight-line method starting from the date the license was granted by the National Communications Commission until expiration.

(17) 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 recognized 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 recognizing impairment loss for an asset in prior years 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. Goodwill for impairment testing purpose is allocated to cash generating units. This allocation is identified based on operating segments. Goodwill is allocated to a cash generating unit or a group of cash generating units that expects to benefit from the business combinations.

(18) Borrowings

Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in profit or loss over the period of the borrowings using the effective interest method.

(19) Notes and accounts payable

Notes and accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. They are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method. However, short-term accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

A. Financial liabilities at fair value through profit or loss are financial liabilities held for trading or financial liabilities designated as at fair value through profit or loss on initial recognition. 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 categorized 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 on 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. Financial liabilities at fair value through profit or loss are initially recognised at fair value. Related transaction costs are expensed in profit or loss. These financial liabilities are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial liabilities are recognised in profit or loss.

(21) Derecognition of financial liabilities

A financial liability is derecognized when the obligation under the liability specified in the contract is discharged or cancelled or expires.

(22) 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 recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(23) Financial liabilities and equity instruments - Bonds payable

A. Ordinary corporate bonds issued by the Group are initially recognized at fair value, net of transaction costs incurred. Ordinary corporate bonds are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is accounted for as the premium or discount on bonds payable and presented as an addition to or deduction from bonds payable, which is amortised in profit or loss as an adjustment to the ‘finance costs’ over the period of bond circulation using the effective interest method.

B. Convertible corporate 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 but not 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 and derivative features embedded in convertible corporate bonds on initial recognition as a financial asset or a financial liability in accordance with the substance of the contractual arrangement. Convertible corporate bonds are accounted for as follows:

(a) Conversion options, call options and put options embedded in convertible corporate bonds are recognized 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 recognized as ‘gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss’.

(b) Bonds payable of convertible corporate bonds is the remaining value of total issue price less amounts of ‘financial assets or financial liabilities at fair value through profit or loss’ as stated above, and subsequently stated at amortised cost. Any difference between the proceeds and the redemption value is accounted for as the premium or discount on bonds payable and presented as an addition to or deduction from bonds payable, which is amortised in profit or loss as an adjustment to the ‘finance costs’ over the period of bond circulation using the effective interest method.

(c) Any transaction costs directly attributable to the issuance of convertible corporate bonds are allocated to each liability components in proportion to the allocation of proceeds.

(d) When bondholders exercise conversion options, the liability component of the bonds (including ‘bonds payable’ and ‘financial assets or financial liabilities at fair value through profit or loss’) shall be remeasured on the conversion date. The book value of common shares issued due to the conversion shall be based on the adjusted book value of the above mentioned liability component.

(24) <u>Derivative financial instruments</u>

Derivatives are initially recognized at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value. Any changes in the fair value are recognized in profit or loss.

(25) <u>Provisions</u>

Provisions of warranties are recognized 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 recognized as interest expense. Provisions are not recognized for future operating losses.

(26) <u>Employee benefits</u>

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 recognized as expenses in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognized as pension expenses when they are due on an accrual basis. Prepaid contributions are recognized 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, together with adjustments for unrecognised past service costs. The defined benefit net 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. Actuarial gains and losses arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise.

iii. Past service costs are recognized immediately in profit or loss if vested immediately; if not, the past service costs are amortized on a straight-line basis over the vesting period.

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

Employees' bonus and directors' and supervisors' remuneration are recognized as expenses and liabilities, provided that such recognition is required under legal obligation or constructive obligation and those amounts can be reliably estimated. However, if the accrued amounts for employees' bonus and directors' and supervisors' remuneration are different from the actual distributed amounts as resolved by the stockholders at their stockholders' meeting subsequently, the differences should be recognized based on the accounting for changes in estimates. The Group calculates the number of shares of employees' stock bonus based on the fair value per share at the previous day of the stockholders' meeting held in the year following the financial reporting year, after taking into account the effects of ex-rights and ex-dividends.

(27) 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 recognized 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-market 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 recognized is based on the number of equity instruments that eventually vest.

B. For the cash-settled share-based payment arrangements, the employee services received and the liability incurred are measured at the fair value of the liability to pay for those services, and are recognized as compensation cost and liability over the vesting period. The fair value of the liability shall be remeasured at each balance sheet date until settled, with any changes in fair value recognized in profit or loss.

(28) Income tax

A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized 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 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

C. Deferred income tax is recognized, using the balance 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 realized or the deferred income tax liability is settled.

D. Deferred income tax assets are recognized 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, unrecognized and recognized 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 recognized 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, employees' training costs and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilised.

(29) 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.

(30) Revenue recognition

The Group manufactures and sells 3C products. Revenue is measured at the fair value of the consideration received or receivable taking into account value-added tax, returns, rebates and discounts for the sale of goods to external customers in the ordinary course of the Group's activities. Revenue arising from the sales of goods should be recognized when the Group has delivered the goods to the customer, the amount of sales revenue can be measured reliably and it is probable that the future economic benefits associated with the transaction will flow to the entity. The delivery of goods is completed when the significant risks and rewards of ownership have been transferred to the customer, the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the customer has accepted the goods based on the sales contract or there is objective evidence showing that all acceptance provisions have been satisfied.

(31) Government grants

Government grants are recognized in profit or loss on a systematic basis over the periods in which the Group recognizes expenses for the related costs for which the grants are intended to compensate. Government grants related to property, plant and equipment are recognized 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.

(32) 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 JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

The preparation of these consolidated financial statements requires management to make critical judgements 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 judgements in applying the Group's accounting policies

A. Revenue recognition

The determination of whether the Group is acting as principal or agent in a transaction is based on an evaluation of Group's exposure to the significant risks and rewards associated with the sale of goods or the rendering of service in accordance with the business model and substance of the transaction.When exposed to the significant risks and rewards, the Group acts as a principal, and the amount received or receivable from customer is recognised as revenue on a gross basis. Where the Group acts as an agent, net revenue is recognised representing earned. The Group provides integrated electronics manufacturing services to meet the following criteria by judgment, and recognises revenue on a gross basis:

a. The Group has primary responsibilities for the goods or services it provides;

b. The Group bears inventory risk;

c. The Group bears credit risk of customers.

B. Financial assets-impairment of equity investments

The Group follows the guidance of IAS 39 to determine whether a financial asset—equity investment is impaired. This determination requires significant judgement. In making this judgement, the Group evaluates, among other factors, the duration and extent to which the fair value of an equity investment is less than its cost and the financial health of and short-term business outlook for the investee, including factors such as industry and sector performance, changes in technology and operational and financing cash flow.

C. Financial assets measured at cost

The Group can not obtain sufficient information for its unquoted equity investments to determine the fair value, so their fair values cannot be reliably measured. Therefore, the investments are classified as "financial assets carried at cost."

(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 related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

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 using judgements 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 material changes to the evaluation.

As of December 31, 2013, the carrying amount of inventories was $312,785,092.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	December 31, 2013	December 31, 2012	January 1, 2012
Cash on hand and revolving funds	$ 3,338,615	$ 6,157,872	$ 4,201,508
Checking accounts and demand deposits	120,750,443	136,700,562	109,934,189
Cash equivalents			
Time deposits	567,070,489	353,871,385	206,682,107
Sweep fund	2,867,498	8,797,137	8,975,829
Total	$ 694,027,045	$ 505,526,956	$ 329,793,633

A. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote. The Group's maximum exposure to credit risk at balance sheet date is the carrying amount of all cash and cash equivalents.

B. The Group's time deposits pledged to others as collateral had been transferred to "other current assets". Please refer to Note 8 for details.

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

Assets	December 31, 2013	December 31, 2012	January 1, 2012
Current items:			
Open-end funds	$ 430,040	$ 83,265	$ 24,412
Cross currency swap contracts	316,099	-	-
Forward exchange contracts	451,973	56,955	45,917
	$ 1,198,112	$ 140,220	$ 70,329
Non-current item:			
Convertible bonds payable	$ -	$ 179,300	$ -

Liabilities	December 31, 2013	December 31, 2012	January 1, 2012
Current items:			
Forward exchange contracts	($ 39,946)	($ 66,767)	($ 251,834)
Euro-Convertible Bond conversion rights	-	(15,288)	-
	($ 39,946)	($ 82,055)	($ 251,834)
Non-current item:			
Euro-Convertible Bond conversion rights	$ -	$ -	($ 470,158)

A. Due to the financial assets and liabilities recognized above for the years ended December 31, 2013 and 2012, the Group recognized net loss of $311,994 and profit of $485,960, respectively.

B. The counterparties of the Group's debt derivative instruments have good credit quality, all with investment credit rating or above. The maximum exposure to credit risk at balance sheet date is the carrying amount of financial assets at fair value through profit or loss.

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

	December 31, 2013		
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	TWD(BUY)	26,580,800	2013.11.26~2014.03.31
	USD(SELL)	898,000	2013.11.26~2014.03.31
Foreign exchange forward contracts	MXN(BUY)	210,632	2013.10.10~2014.05.02
	KRW(BUY)	1,170,070	2013.11.21~2014.02.20
	USD(BUY)	232,459	2013.10.24~2014.03.06
	RMB(BUY)	8,841,823	2013.09.10~2014.03.24
	JPY(BUY)	10,000	2013.11.28~2014.01.16
	USD(SELL)	1,461,100	2013.09.10~2014.05.02
	EUR(SELL)	32,300	2013.10.24~2014.03.06
	BRL(SELL)	110,108	2013.11.18~2014.02.13
	RMB(SELL)	853,232	2013.11.06~2014.03.05

Derivative Financial Liabilities	December 31, 2013		
	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	BRL(BUY)	18,335	2013.11.21~2014.01.09
	KRW(BUY)	3,911,640	2013.12.19~2014.03.13
	MXN(BUY)	811,904	2013.10.22~2014.04.10
	RMB(BUY)	304,260	2013.12.18~2014.01.22
	USD(BUY)	40,152	2013.10.14~2014.03.27
	JPY(BUY)	109,778	2013.11.21~2014.04.25
	USD(SELL)	124,272	2013.10.22~2014.04.10
	EUR(SELL)	24,700	2013.10.14~2014.03.27
	BRL(SELL)	5,366	2013.11.21~2014.01.23
	INR(SELL)	326,989	2013.10.14~2014.04.25

Derivative Financial Assets	December 31, 2012		
	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	KRW (BUY)	1,949,780	2012.11.29~2013.05.23
	RMB (BUY)	1,582,660	2012.11.05~2013.08.15
	MXN (BUY)	143,772	2012.10.11~2013.03.07
	USD (BUY)	75,061	2012.10.22~2013.03.22
	EUR (BUY)	68	2012.12.03~2013.01.04
	RMB (SELL)	437,972	2012.11.19~2013.03.20
	INR (SELL)	276,824	2012.10.22~2013.03.22
	USD (SELL)	262,800	2012.10.11~2013.08.15

Derivative Financial Liabilities	December 31, 2012		
	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	MXN (BUY)	714,991	2012.10.09~2013.03.21
	USD (BUY)	153,903	2012.10.08~2013.03.21
	JPY (BUY)	7,388	2012.11.16~2013.02.21
	RMB (SELL)	879,519	2012.10.22~2013.03.14
	USD (SELL)	55,950	2012.10.09~2013.03.21
	BRL (SELL)	10,872	2012.10.25~2013.02.28
	EUR (SELL)	6,600	2012.10.08~2013.03.21
	INR (SELL)	1,295	2012.12.03~2013.01.18

Derivative Financial Assets	January 1, 2012 Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	HUF (BUY)	1,107,070	2011.11.17~2012.02.16
	JPY (BUY)	245,283	2011.12.09~2012.01.13
	MXN (BUY)	28,090	2011.11.29~2012.01.12
	RMB (BUY)	815,616	2011.11.14~2012.01.20
	USD (BUY)	12,249	2011.10.12~2012.02.24
	EUR (SELL)	16,500	2012.01.18~2012.02.16
	INR (SELL)	290,008	2011.10.12~2012.02.24
	USD (SELL)	123,096	2011.11.29~2012.01.13

Derivative Financial Liabilities	January 1, 2012 Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	BRL (BUY)	15,078	2011.11.07~2012.03.07
	CHF (BUY)	2,220	2011.12.22~2012.02.15
	EUR (BUY)	4,137	2011.12.09~2012.02.15
	HUF (BUY)	2,631,660	2011.11.09~2012.02.23
	MXN (BUY)	688,646	2011.10.21~2012.03.22
	USD (BUY)	634,437	2011.09.29~2012.09.28
	EUR (SELL)	8,500	2011.11.09~2012.02.23
	INR (SELL)	39,050	2011.12.09~2012.02.03
	RMB (SELL)	4,035,869	2011.09.29~2012.09.28
	USD (SELL)	65,700	2011.10.21~2012.03.22

(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 market interest rates.

(b) Forward foreign exchange contracts

The group enters into foreign exchange forward transactions to hedge 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.

(c) Equity subscription contract

On March 27, 2012, the Company's board of directors resolved to sign an equity subscription contract for the Company and its subsidiary, Foxconn (Far East) Limited, to acquire 50,000 and 31,143 thousand shares of a listed company in Japan, Sharp Corporation, in the amount of JPY 27,500 million and JPY 17,128,650 thousand, respectively, for a total equity interest by the Group of 6.584%. This equity subscription contract meets the recognition criteria of a forward contract specified in IAS No. 39, "Financial Instruments: Recognition and Measurement". The Company and its subsidiary should evaluate gain or loss based on fair value for this arrangement and also recognize related financial assets/liabilities. However, the Company could not get the approval for equity settlement because it was unable to provide related documents before July 31, 2012 as required by the competent authorities. As such, this equity subscription contract no longer met the recognition criteria of a forward contract specified in IAS No. 39. Therefore, the Company and its subsidiary reversed the loss on valuation of financial liabilities and financial liabilities of $4,513,255 and reversed deferred income tax assets and income tax benefit of $501,753, on July 31, 2012 as these amounts had been recognized during the six-month period ended June 30, 2012. The net effect of such reversals was $4,011,502.

(d) The issuance of convertible bonds by the Company was recognized under financial liabilities designated at fair value through profit or loss on initial recognition due to their compound instrument feature. The Group recognized gain on valuation of convertible bonds amounting to $15,288 and $464,184 for the years ended December 31, 2013 and 2012, respectively. For the terms of the 2010 1st unsecured euro convertible bonds, please refer to Note 6(18) A.

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

(3) Available-for-sale financial assets

Items	December 31, 2013	December 31, 2012	January 1, 2012
Current items:			
Listed stocks	$ 59,088	$ 57,610	$ 59,990
Adjustment of available-for-sale financial assets	1,028,083	719,800	614,297
Total	$ 1,087,171	$ 777,410	$ 674,287
Non-current items:			
Listed stocks	$ 7,125,704	$ 7,329,485	$ 6,245,534
Emerging stocks	28,740	28,740	28,740
Subtotal	7,154,444	7,358,225	6,274,274
Adjustment of available-for-sale financial assets	4,700,240	5,140,492	3,091,237
Total	$ 11,854,684	$ 12,498,717	$ 9,365,511

The Group recognized net loss or gain in other comprehensive income for fair value change for the years ended December 31, 2013 and 2012. Please refer to Notes 6(27) and (28) for details.

(4) Notes and accounts receivable

	December 31, 2013	December 31, 2012	January 1, 2012
Notes receivable	$ 1,359,944	$ 777,187	$ 781,288
Accounts receivable	731,109,563	601,002,740	453,197,281
Less: Allowance for sales returns and allowances	(2,256,264)	(1,976,759)	(1,385,030)
Allowance for doubtful accounts	(2,451,701)	(2,224,178)	(1,835,555)
	$ 727,761,542	$ 597,578,990	$ 450,757,984

A. The Company factored its accounts receivable to certain financial institutions without recourse. Under the agreement, the Company is not required to bear uncollectible risk of the underlying accounts receivable, but is liable for the losses incurred on any business dispute, and did not provide any collateral. Accordingly, these accounts receivable meet the derecognition criteria for financial assets. The Company has derecognized the accounts receivable sold to financial institutions, net of the amount estimated for business disputes.

As of December 31, 2013, December 31, 2012, and January 1, 2012, the relevant information of accounts receivable factored but unsettled were as follows:

December 31, 2013			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 42,345,320	$ 42,345,320	$ 42,345,320	$ -

December 31, 2012			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 44,721,600	$ 44,721,600	$ 44,721,600	$ -

January 1, 2012			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 44,382,349	$ 44,382,349	$ 44,382,349	$ -

B. As of December 31, 2013, December 31, 2012, and January 1, 2012, the Group has signed promissory notes amounting to $3,726,250 (US$125 million), $4,065,600 (US$140 million), and $3,542,760 (US$117 million) as guarantee for those accounts receivable in commercial dispute, respectively.

C. For the years ended December 31, 2013 and 2012, the financing charges (expenses) incurred from accounts receivable factoring were $134,889 and $189,662 (shown as "finance costs"), respectively.

D. The maximum exposure to credit risk at December 31, 2013, December 31, 2012, and January 1, 2012 was the carrying amount of each class of accounts receivable.

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

(5) Other receivables

	December 31, 2013	December 31, 2012	January 1, 2012
Tax refund receivable	$ 31,387,878	$ 30,598,424	$ 25,442,053
Receivable from purchases made on behalf of others	2,394,786	2,647,448	1,564,834
Others	6,432,690	4,990,103	7,673,009
	$ 40,215,354	$ 38,235,975	$ 34,679,896

The counterparties of the Group's other accounts receivable are good credit quality enterprises and government agencies. There is no significant compliance concerns and credit risk.

(6) Inventories

	December 31, 2013	December 31, 2012	January 1, 2012
Raw materials and supplies	$ 85,298,859	$ 87,707,668	$ 95,943,901
Work in process	79,002,138	103,684,540	73,841,392
Finished goods	150,621,589	156,262,122	196,627,104
Inventory in transit	16,429,235	20,496,593	29,648,996
	331,351,821	368,150,923	396,061,393
Less: Allowance for inventory obsolescence and market price decline	(18,566,729)	(18,268,280)	(15,539,599)
	$ 312,785,092	$ 349,882,643	$ 380,521,794

Expenses and losses incurred on inventories for the years ended December 31, 2013 and 2012 were as follows:

	For the years ended December 31,	
	2013	2012
Cost of inventories sold	$ 3,700,749,467	$ 3,652,724,755
(Gain from price recovery) loss on inventory obsolescence and market price decline	(195,984)	2,777,797
Revenue from sale of scraps	(3,089,145)	(297,521)
Others	158,701	(58,977)
	$ 3,697,623,039	$ 3,655,146,054

As the Group sold some inventory with net realizable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the year ended December 31, 2013.

(7) Other current assets

	December 31, 2013	December 31, 2012	January 1, 2012
Pledged time deposits	$ 48,077	$ 947,222	$ 46,741,750
Time deposits with maturity over three months	5,016,244	-	-
Refundable deposits	100,840	-	-
	$ 5,165,161	$ 947,222	$ 46,741,750

(8) Financial assets carried at cost

Items	December 31, 2013	December 31, 2012	January 1, 2012
Non-current item:			
Unlisted stocks	$ 10,843,376	$ 8,591,982	$ 4,018,056

A. According to the Group's intension, its investment in above equity instruments should be classified as 'available-for-sale financial assets'. However, as the above equity instruments are not traded in active market, and no sufficient industry information of companies similar to the above companies or no financial information of the above companies can be obtained, the fair value of the investment in above equity instruments cannot be measured reliably. The Group classified those stocks as 'financial assets carried at cost'.

B. As of December 31, 2013, December 31, 2012, and January 1, 2012, no financial assets measured at cost held by the Group were pledged to others.

(9) Investments accounted for under equity method

	December 31, 2013	December 31, 2012	January 1, 2012
Foxconn Technology Co., Ltd.	$ 20,711,747	$ 18,671,104	$ 16,680,857
Zhen Ding Technology Holding Limited	10,840,035	8,444,318	7,644,526
Pan International Industrial Corporation	2,917,719	2,959,223	2,797,361
G-Tech Optoelectronics Corporation	2,575,294	2,943,407	2,440,357
Others	9,238,204	8,940,891	8,228,957
	$ 46,282,999	$ 41,958,943	$ 37,792,058

(a) The financial information of the Group's principal associates is summarized below:

December 31, 2013	Assets	Liabilities	Revenue	Profit/(Loss)	Interest held %
Foxconn Technology Co., Ltd.	$95,240,193	$25,972,250	$94,598,086	$ 7,011,205	30%
Zhen Ding Technology Holding Limited	71,551,407	45,837,313	64,483,145	5,470,812	41%
Pan International Industrial Corporation	19,339,314	7,958,994	15,460,006	488,904	27%
G-Tech Optoelectronics Corporation	17,858,894	8,806,149	9,978,690	(1,289,992)	27%
December 31, 2012					
Foxconn Technology Co., Ltd.	107,450,182	46,371,311	133,616,593	8,346,276	30%
Zhen Ding Technology Holding Limited	60,400,747	40,088,733	55,368,788	4,055,852	41%
Pan International Industrial Corporation	19,442,360	8,026,072	17,523,052	577,873	27%
G-Tech Optoelectronics Corporation	20,010,709	9,658,751	9,373,868	670,384	28%
January 1, 2012					
Foxconn Technology Co., Ltd.	98,084,774	43,770,573	-	-	30%
Zhen Ding Technology Holding Limited	54,090,528	36,259,248	-	-	43%
Pan International Industrial Corporation	16,185,521	5,444,521	-	-	27%
G-Tech Optoelectronics Corporation	12,936,124	5,415,823	-	-	31%

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

	December 31, 2013	December 31, 2012	January 1, 2012
Foxconn Technology Co., Ltd.	$ 27,279,516	$ 33,159,570	$ 32,932,026
Zhen Ding Technology Holding Limited	21,742,810	21,456,435	15,664,698
Pan International Industrial Corporation	3,161,139	3,654,697	3,451,570
G-Tech Optoelectronics Corporation	2,722,446	5,550,466	4,643,670

(c) For the years ended December 31, 2013 and 2012, the Company's subsidiaries have assessed and recognised impairment loss of associates of $122,620 and $0 (shown as 'other gains and losses'), respectively.

(10) Property, plant and equipment

At January 1, 2013	Land	Buildings	Machinery and equipment	Molding equipment	Others	Construction in progress	Total
Cost	$ 3,900,934	$ 166,307,528	$ 285,431,007	$ 31,318,103	$ 91,811,531	$ 30,700,726	$ 609,469,829
Accumulated depreciation and impairment	-	(39,502,668)	(105,825,506)	(10,516,820)	(48,469,759)	-	(204,314,753)
	$ 3,900,934	$ 126,804,860	$ 179,605,501	$ 20,801,283	$ 43,341,772	$ 30,700,726	$ 405,155,076
Year ended December 31, 2013							
Opening net book amount	$ 3,900,934	$ 126,804,860	$ 179,605,501	$ 20,801,283	$ 43,341,772	$ 30,700,726	$ 405,155,076
Additions	1,370	4,123	12,144,658	4,882,459	3,135,768	10,434,165	30,602,543
Transfer	-	13,505,024	10,055,390	69,399	4,504,141	(25,874,750)	2,259,204
Disposals	(371)	(796,364)	(3,009,857)	(60,596)	(5,237,461)	(561,224)	(9,665,873)
Depreciation charge	-	(9,196,631)	(40,920,460)	(7,573,911)	(14,995,851)	-	(72,686,853)
Impairment loss	-	-	(455,187)	-	-	-	(455,187)
Net exchange differences	373,215	3,043,719	11,213,159	574,616	4,340,813	4,807,509	24,353,031
Closing net book amount	$ 4,275,148	$ 133,364,731	$ 168,633,204	$ 18,693,250	$ 35,089,182	$ 19,506,426	$ 379,561,941
At December 31, 2013							
Cost	$ 4,275,148	$ 175,137,724	$ 296,433,194	$ 36,823,985	$ 95,517,371	$ 19,506,426	$ 627,693,848
Accumulated depreciation and impairment	-	(41,772,993)	(127,799,990)	(18,130,735)	(60,428,189)	-	(248,131,907)
	$ 4,275,148	$ 133,364,731	$ 168,633,204	$ 18,693,250	$ 35,089,182	$ 19,506,426	$ 379,561,941

At January 1, 2012	Land	Buildings	Machinery and equipment	Molding equipment	Others	Construction in progress	Total
Cost	$ 4,225,808	$ 151,455,281	$ 246,249,077	$ 29,013,358	$ 88,059,261	$ 29,270,077	$ 548,272,862
Accumulated depreciation and impairment	-	(31,385,787)	(89,805,376)	(12,519,084)	(46,396,523)	-	(180,106,770)
	$ 4,225,808	$ 120,069,494	$ 156,443,701	$ 16,494,274	$ 41,662,738	$ 29,270,077	$ 368,166,092

Year ended December 31, 2012	Land	Buildings	Machinery and equipment	Molding equipment	Others	Construction in progress	Total
Opening net book amount	$ 4,225,808	$ 120,069,494	$ 156,443,701	$ 16,494,274	$ 41,662,738	$ 29,270,077	$ 368,166,092
Additions	13,361	8,802,484	42,231,878	17,532,838	12,446,745	22,745,591	103,772,897
Transfer	-	6,533,376	15,803,746	2,280	(470,845)	(21,357,362)	511,195
Disposals	(281,783)	(259,101)	(3,142,598)	(197,713)	(2,058,383)	-	(5,939,578)
Depreciation charge	-	(8,492,501)	(35,328,823)	(13,018,011)	(10,651,346)	-	(67,490,681)
Impairment loss	-	-	(3,427,380)	-	-	-	(3,427,380)
Net exchange differences	(56,452)	151,108	7,024,977	(12,385)	2,412,863	42,420	9,562,531
Closing net book amount	$ 3,900,934	$ 126,804,860	$ 179,605,501	$ 20,801,283	$ 43,341,772	$ 30,700,726	$ 405,155,076

At December 31, 2012	Land	Buildings	Machinery and equipment	Molding equipment	Others	Construction in progress	Total
Cost	$ 3,900,934	$ 166,307,528	$ 285,431,007	$ 31,318,103	$ 91,811,531	$ 30,700,726	$ 609,469,829
Accumulated depreciation and impairment	-	(39,502,668)	(105,825,506)	(10,516,820)	(48,469,759)	-	(204,314,753)
	$ 3,900,934	$ 126,804,860	$ 179,605,501	$ 20,801,283	$ 43,341,772	$ 30,700,726	$ 405,155,076

The Company's subsidiaries assessed recoverable amounts of those assets where there is an indication that they are impaired. Impairment loss of $455,187 and $3,427,380 (shown as 'other gains and losses') was recognized for the years ended December 31, 2013 and 2012, respectively.

(11) Investment property

	Land and buildings	
	2013	2012
At January 1		
Cost	$ 1,631,839	$ 1,684,567
Accumulated depreciation and impairment	(400,836)	(339,227)
	$ 1,231,003	$ 1,345,340
Year ended December 31		
Opening net book amount	$ 1,231,003	$ 1,345,340
Additions	1,314,372	-
Disposals	(215,360)	-
Depreciation charge	(112,703)	(72,629)
Net exchange differences	87,527	(41,708)
Closing net book amount	$ 2,304,839	$ 1,231,003
At December 31		
Cost	$ 3,149,232	$ 1,631,839
Accumulated depreciation and impairment	(844,393)	(400,836)
	$ 2,304,839	$ 1,231,003

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

	For the years ended December 31,	
	2013	2012
Rental revenue from the lease of the investment property	$ 158,609	$ 92,091
Direct operating expenses arising from the investment property that generated rental income for the year	$ 112,703	$ 72,629

B. The fair value of the investment property held by the Group as at December 31, 2013, December 31, 2012 and January 1, 2012 was $3,045,877, $1,421,325 and $1,504,989, 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.

(12) Intangible assets

	Concession license	Goodwill	Patents	Total
At January 1, 2013				
Cost	$ -	$ 505,969	$ 3,448,500	$ 3,954,469
Accumulated amortization and impairment	-	-	-	-
	$ -	$ 505,969	$ 3,448,500	$ 3,954,469
Year ended December 31, 2013				
Opening net book amount	$ -	$ 505,969	$ 3,448,500	$ 3,954,469
Additions	9,180,000	-	-	9,180,000
Amortisation charge	-	-	(422,337)	(422,337)
Net exchange differences	-	13,416	89,730	103,146
Closing net book amount	$ 9,180,000	$ 519,385	$ 3,115,893	$ 12,815,278
At December 31, 2013				
Cost	$ 9,180,000	$ 519,385	$ 3,539,938	$ 13,239,323
Accumulated amortization and impairment	-	-	(424,045)	(424,045)
	$ 9,180,000	$ 519,385	$ 3,115,893	$ 12,815,278

	Goodwill	Patents	Total
At January 1, 2012			
Cost	$ 695,266	$ -	$ 695,266
Accumulated amortization and impairment	-	-	-
	$ 695,266	$ -	$ 695,266
Year ended December 31, 2012			
Opening net book amount	$ 695,266	$ -	$ 695,266
Additions	-	3,448,500	3,448,500
Net exchange differences	(189,297)	-	(189,297)
Closing net book amount	$ 505,969	$ 3,448,500	$ 3,954,469
At December 31, 2012			
Cost	$ 505,969	$ 3,448,500	$ 3,954,469
Accumulated amortization and impairment	-	-	-
	$ 505,969	$ 3,448,500	$ 3,954,469

A. Goodwill arose mainly from the acquisition of Scientific-Atlanta de Mexico S. de R.L. de C.V. in 2011 which was accounted for using the acquisition method.

B. Patents refer to the panel patents obtained from NEC in September, 2012.

C. The Group has obtained 4G Mobile Broadband spectrum granted by the competent telecommunication authority on October 30, 2013, and the bid won was for A3 and B3 spectrums for a total bid price of $9,180,000 which was paid in full to the National Communications Commission.

D. Concession license is amortised using the straight-line method starting from the date the license was granted until expiration. As of December 31, 2013, the license has not yet been obtained and thus, no amortisation expense was incurred.

E. The details of amortization are as follows:

	For the years ended December 31,	
	2013	2012
Operating costs	$ 422,337	$ -

(13) Other non-current assets

	December 31, 2013	December 31, 2012	January 1, 2012
Long-term prepaid rent	$ 18,470,107	$ 18,493,237	$ 21,300,084
Prepayments for equipment	1,950,002	5,308,218	2,309,167
Other financial assets - non-current	31,800	854,748	24,179
Others	3,927,648	4,854,402	3,706,703
	$ 24,379,557	$ 29,510,605	$ 27,340,133

Long-term prepaid rent refers to the land use rights obtained in China. Upon signing of the lease, the amount has been paid in full. The Group recognized rental expense of $408,179 and $392,646 for the years ended December 31, 2013 and 2012, respectively.

(14) Short-term loans

Type of loans	December 31, 2013	Interest rate range	Collateral
Bank loans			
Secured loans	$ 5,811	8.04%	Time deposits and cash
Credit loans	366,227,790	0.58%~6.216%	None
	$ 366,233,601		

Type of loans	December 31, 2012	Interest rate range	Collateral
Bank loans			
Secured loans	$ 20,805	6.900%	Time deposits and cash
Credit loans	297,551,360	0.3354%~5.85%	None
	$ 297,572,165		

Type of loans	January 1, 2012	Interest rate range	Collateral
Bank loans			
Secured loans	$ 70,661,246	0.89%~3.6%	Time deposits and cash
Credit loans	189,861,503	0.55%~3.33%	None
	$ 260,522,749		

A. As of December 31, 2013, December 31, 2012, and January 1, 2012, the Company provided guarantees on the short-term credit facilities obtained by Foxconn Slovakia, SPOL S.R.O., a subsidiary of the Company, in the amount of EUR 321 million, EUR 251 million, and EUR 536 million, respectively

B. As of December 31, 2013, December 31, 2012, and January 1, 2012, the Company provided guarantees on the short-term credit facilities obtained by Competition Team Technologies Limited, a subsidiary of the Company, in the amount of RMB 2 billion, RMB 1,500 million, and RMB 0, respectively.

C. As of December 31, 2013, December 31, 2012, and January 1, 2012, the Company provided guarantees on the short-term credit facilities obtained by Falcon Precision Trading Limited, a subsidiary of the Company, in the amount of RMB 2 billion, RMB 0, and RMB 0, respectively.

D. As of December 31, 2013, December 31, 2012, and January 1, 2012, the Company provided guarantees on the short-term credit facilities obtained by Competition Team Ireland Limited, a subsidiary of the Company, in the amount of USD 200 million and EUR 30 million, USD 100 million, and USD 0, respectively.

E. The Group has signed an agreement to offset financial assets and liabilities with financial institutions in 2013. Details of the offset as of December 31, 2013 are as follows：

December 31, 2013		
Gross amount of recognised financial liabilities	Gross amount of recognised financial assets set off in the balance sheet	Net amount of financial liabilities presented in the balance sheet
$ 192,553,858	$ 192,553,858	$ -

(15) Short-term notes and bills payable

	December 31, 2013	December 31, 2012	January 1, 2012
Commercial paper	$ 20,000,000	$ 8,000,000	$ 8,000,000
Less: unamortized discount	(17,483)	(8,403)	(10,688)
	$ 19,982,517	$ 7,991,597	$ 7,989,312
Interest rates per annum	0.808%~0.898%	0.948%~1.028%	0.998%~1.158%

(16) Other payables

	December 31, 2013	December 31, 2012	January 1, 2012
Awards and salaries payable	$ 51,699,549	$ 46,680,969	$ 27,628,304
Payables for equipment	36,080,249	49,996,281	28,177,904
Consumption goods expense payable (including indirect materials)	26,698,908	15,697,913	4,442,314
Royalty fees payable	24,451,571	18,565,601	19,727,839
Employees' bonuses payable	7,682,195	6,822,891	5,874,552
Tax payable	2,707,278	4,098,884	2,507,583
Others	41,855,428	54,405,015	34,787,358
	$ 191,175,178	$ 196,267,554	$ 123,145,854

(17) Other current liabilities

	December 31, 2013	December 31, 2012	January 1, 2012
Receipts in advance	$ 19,484,458	$ 27,681,170	$ 5,584,781
Deferred income	5,608,445	7,951,229	14,114,569
Bonds payable maturing within one year	6,410,000	31,931,536	3,000,000
Long-term loans maturing within one year	7,815,888	18,295,200	-
Others	2,941,776	3,583,255	3,180,188
	$ 42,260,567	$ 89,442,390	$ 25,879,538

(18) Bonds payable

	December 31, 2013	December 31, 2012	January 1, 2012
Convertible bonds payable			
2010 1st unsecured euro convertible bonds payable	$ -	$ 31,251,000	$ 31,251,000
Less: Discount on bonds payable	-	(557,938)	(1,260,384)
Exchange differences	-	(2,171,526)	(931,839)
Subtotal	-	28,521,536	29,058,777
Corporate bonds payable			
First unsecured corporate bonds issue in 2005	2,500,000	2,500,000	5,500,000
First debenture issue of 2009	3,410,000	6,820,000	6,820,000
First debenture issue of 2010	6,000,000	6,000,000	6,000,000
First debenture issue of 2011	6,000,000	6,000,000	6,000,000
Second debenture issue of 2011	7,050,000	7,050,000	7,050,000
Third debenture issue of 2011	4,950,000	4,950,000	4,950,000
First debenture issue of 2012	9,000,000	9,000,000	-
Second debenture issue of 2012	6,000,000	6,000,000	-
Third debenture issue of 2012	8,000,000	8,000,000	-
Fourth debenture issue of 2012	3,300,000	3,300,000	-
First debenture issue of 2013	11,050,000	-	-
Second debenture issue of 2013	6,950,000	-	-
Third debenture issue of 2013	6,000,000	-	-
Subtotal	80,210,000	59,620,000	36,320,000

	December 31, 2013	December 31, 2012	January 1, 2012
Foreign corporate bonds			
Foreign unsecured corporate bonds			
USD-denominated	$ 19,376,500	$ 18,876,000	$ -
Less: Discount on bonds payable	(86,442)	(105,539)	-
Foreign unsecured corporate bonds			
JPY-denominated	2,831,950	-	-
Foreign unsecured corporate bonds			-
JPY-denominated	1,132,780	-	-
Subtotal	23,254,788	18,770,461	-
Total	103,464,788	106,911,997	65,378,777
Less: Current portion	(6,410,000)	(31,931,536)	(3,000,000)
Bonds payable – long-term	$ 97,054,788	$ 74,980,461	$ 62,378,777

A. 2010 1st unsecured euro convertible bonds

(a) On August 18, 2010, following the approval from the SFB, the Company issued the 1st unsecured euro zero coupon convertible bonds in the amount of US$1 billion. These convertible bonds cover a period of three years from October 12, 2010 to October 12, 2013.

(b) Regarding the issuance of convertible bonds, the non-equity conversion options were separated from their host contracts and were recognized in 'financial liabilities at fair value through profit or loss' in net amount in accordance with IAS 39 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts.

(c) The convertible corporate bonds expired on October 12, 2013, and none of the bonds were converted into common stocks.

B. First unsecured corporate bonds issue in 2005

On September 14, 2005, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $11,500,000. As of December 31, 2013, Bond Aa to Af, Bond Ba to Bf and Bond Ca to Cf had been redeemed in the amount of $9,000,000. The amount of the unredeemed bonds is $2,500,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond Da to De	September 2005	10 years	$ 500,000 per bond	2.37%	Principal is due at maturity. Interest is paid annually at simple interest rate.

C. First debenture issue of 2009

(a) On January 12, 2009, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $6,820,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
October 2009	5 years	$ 6,820,000	1.72%	Pay half of principal each in the fourth and fifth year. Interest is paid annually at simple interest rate.

(b) As of December 31, 2013, in accordance with the conditions of the contractual arrangement, the Company has repaid $3,410,000, and the balance of $3,410,000 was transferred to current liabilities in the fourth quarter of 2013.

D. First debenture issue of 2010

(a) On December 17, 2010, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $6,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
December 2010	5 years	$ 6,000,000	1.43%	Pay half of principal each in the fourth and fifth year. Interest is paid annually at simple interest rate.

(b) 2010 1st unsecured corporate bonds payable of $3,000,000 had been reclassified to "Current liabilities" in the fourth quarter of 2013.

E. First debenture issue of 2011

On January 7, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $6,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
March 2011	5 years	$ 6,000,000	1.47%	Pay half of principal each in the fourth and fifth year. Interest is paid annually at simple interest rate.

F. Second debenture issue of 2011

On June 1, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $7,050,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	June 2011	5 years	$ 3,000,000	1.43%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	June 2011	7 years	$ 2,650,000	1.66%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	June 2011	10 years	$ 1,400,000	1.82%	Principal is due at maturity. Interest is paid annually at simple interest rate.

G. Third debenture issue of 2011

On July 6, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $4,950,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
July 2011	5 years	$ 4,950,000	1.51%	Principal is due at maturity. Interest is paid annually at simple interest rate.

H. First debenture issue of 2012

On December 28, 2011, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $9,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
March 2012	5 years	$ 9,000,000	1.34%	Principal is due at maturity. Interest is paid annually at simple interest rate.

I. Second debenture issue of 2012

On May 11, 2012, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $6,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
May 2012	5 years	$ 6,000,000	1.43%	Principal is due at maturity. Interest is paid annually at simple interest rate.

J. Third debenture issue of 2012

On July 27, 2012, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $8,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
August 2012	3 years	$ 8,000,000	1.18%	Principal is due at maturity. Interest is paid annually at simple interest rate.

K. Fourth debenture issue of 2012

On September 28, 2012, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $3,300,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
October 2012	5 years	$ 3,300,000	1.35%	Principal is due at maturity. Interest is paid annually at simple interest rate.

L. First debenture issue of 2013

On January 7, 2013, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $11,050,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	January 2013	5 years	$ 7,450,000	1.33%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	January 2013	7 years	3,600,000	1.45%	Principal is due at maturity. Interest is paid annually at simple interest rate.

M. Second debenture issue of 2013

On May 6, 2013, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $6,950,000. The terms of these domestic unsecured bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
October 2013	3 years	$ 6,950,000	1.45%	Principal is due at maturity. Interest is paid annually at simple interest rate.

N. Third debenture issue of 2013

On November 5, 2013, following the approval from the SFB, the Company issued domestic unsecured bonds in the amount of $6,000,000. The terms of these domestic unsecured bonds are summarized as follows:

Type of bonds	Issuance date	Period	Amount	Coupon rate	Payment term
Bond A	December 2013	3 years	$ 3,000,000	1.35%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond B	December 2013	5 years	$ 800,000	1.50%	Principal is due at maturity. Interest is paid annually at simple interest rate.
Bond C	December 2013	7 years	$ 2,200,000	1.85%	Principal is due at maturity. Interest is paid annually at simple interest rate.

O. Foreign unsecured corporate bonds USD-denominated

On December 13, 2012, Competition Team Technologies Ltd., a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of US$ 650 million, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate
December 2012	5 years	USD 650 million	2.125%

P. Foreign unsecured corporate bonds JPY-denominated

On March 21, 2013, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 10 billion, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
March 2013	3 years	JPY 10 billion	1.28%	Principal is due at maturity. Interest is paid annually at simple interest rate.

Q. Foreign unsecured corporate bonds JPY-denominated

On March 21, 2013, Foxconn (Far East) Limited, a subsidiary of the Company, issued foreign unsecured corporate bonds in the amount of JPY 4 billion, and the Company is the guarantor of the bonds. The terms of these foreign unsecured corporate bonds are summarized as follows:

Issuance date	Period	Amount	Coupon rate	Payment term
March 2013	3 years	JPY 4 billion	Floating rate of 3-month LIBOR plus 1.10%	Principal is due at maturity. Interest is paid annually at simple interest rate.

(19) Long-term loans

Institution	Loan period	Interest rate range	Collateral	December 31, 2013
Mizuho Corporate Bank Ltd., etc. syndicated loan	2011/3/31~2016/3/31	0.6968%	None	$ 14,478,900
〃	2013/8/22~2016/8/22	1.2800%	〃	14,905,000
ING Bank, N.V. etc. syndicated loan	2010/10/22~2015/10/22	0.6850%	〃	4,519,900
China Development Industrial Bank	2011/8/12~2014/8/12	1.4100%	〃	2,000,000
First Commercial Bank	2011/11/30~2026/11/30	1.6803%	〃	1,523,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2012/6/28~2015/6/28	1.0700%	〃	3,131,061
Citibank	2012/9/21~2015/9/20	1.1959%	〃	1,261,041
ING Bank, N.V. etc. syndicated loan	2013/1/7~2020/7/29	1.7900%	〃	1,022,714
First Commercial Bank	2013/9/6~2033/9/6	1.7315%	〃	83,000
				42,924,616
Less: Current portion				(7,815,888)
				$ 35,108,728

Institution	Loan period	Interest rate range	Collateral	December 31, 2012
Mizuho Corporate Bank Ltd., etc. syndicated loan	2008/8/21~2013/8/21	0.6570%	None	$ 11,761,200
〃	2008/9/11~2013/9/11	0.6610%	〃	6,534,000
〃	2011/3/31~2014/3/31	0.7685%	〃	17,156,400
ING Bank, N.V. etc. syndicated loan	2010/10/22~2015/10/22	0.6380%	〃	5,581,050
China Development Industrial Bank	2011/8/12~2014/8/12	1.4100%	〃	2,000,000
First Commercial Bank	2011/11/30~2026/11/30	1.6803%	〃	763,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2012/6/28~2015/6/28	1.1773%	〃	3,742,703
Citibank	2012/9/21~2015/9/20	1.9100%	〃	1,464,804
				49,003,157
Less: Current portion				(18,295,200)
				$ 30,707,957

Institution	Loan period	Interest rate range	Collateral	January 1, 2012
Mizuho Corporate Bank Ltd., etc. syndicated loan	2008/8/21~2013/8/21	0.7800%	None	$ 12,263,400
〃	2008/9/11~2013/9/11	0.8300%	〃	13,626,000
〃	2011/3/31~2014/3/31	0.7729%	〃	19,920,600
ING Bank, N.V. etc. syndicated loan	2010/10/22~2015/10/22	1.8040%	〃	5,681,100
China Development Industrial Bank	2011/8/12~2014/8/12	1.4100%	〃	2,000,000
First Commercial Bank	2011/11/30~2026/11/30	1.6803%	〃	109,000
				$ 53,600,100

A. In 2008, Foxconn (Far East) Limited, a subsidiary of the Company, entered into a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. as the lead bank and obtained a credit line in the amount of USD 1,035 million, with the Company as the guarantor of the loan. As of December 31, 2013, the entire loan had been repaid.

B. On March 21, 2011, the Company entered into a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. as the lead bank and obtained a credit line in the amount of JPY 51 billion. The partial amount of JPY 42,500 million had been extended until March 31, 2016 and will be repaid by installment over the remaining contract period. The amount of JPY 19,125 million, due within one year, had been reclassified to "Current liabilities" in the third quarter of 2013.

C. Foxconn (Far East) Limited, a subsidiary of the Company, entered into a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. as the lead bank on June 18, 2013 and obtained a credit line in the amount of USD 500 million, with the Company as the guarantor of the loan.

D. Foxconn Slovakia, SPOL. S R. O., a subsidiary of the Company, entered into a syndicated credit facility agreement with ING Bank N.V. as the lead bank and obtained a credit line in the amount of EUR 410 million, of which EUR 35 million had been due for settlement and EUR 265 million had been repaid in advance. As of December 31, 2013, the credit line is EUR 110 million, with the Company as the guarantor of the loan.

E. The Company entered into a comprehensive credit contract with China Development Industrial Bank on August 3, 2011, and obtained a credit line in the amount of $2 billion. The amount of $2 billion had been reclassified to “Current liabilities” in the third quarter of 2013.

F. Syntrend Creative Park Co. Ltd., a subsidiary of the Company, entered into a comprehensive credit contract with First Commercial Bank on April 18, 2011, and obtained a credit line in amount of $2.5 billion.

G. Honfujin Precision Electronics (Chengdu) Limited, a subsidiary of the Company, entered into a syndicated credit facility agreement with Mizuho Corporate Bank Ltd. and Sumitomo Mitsui Banking Corporation on June 11, 2012, and obtained a credit line in the amount of JPY 11 billion, with the Company as the guarantor of the loan.

H. Honfujin Precision Electronics (Chengdu) Limited, a subsidiary of the Company, entered into a U.S. dollar regular loan commitment agreement with Citibank (China) Ltd., and obtained a credit line in the amount of USD 50 million on September 21, 2012, with the Company as the guarantor of the loan.

I. The Company entered into a comprehensive credit facility agreement with ING Bank, N.V. as the lead bank and the loan amount is JPY 3,602,374 thousand, which will be repaid by installment over the contract period. The amount of JPY 514,626 thousand, due within one year, had been reclassified to “Current liabilities” in the fourth quarter of 2013.

J. Altus Technology Inc., Ingrasys Technology Inc. and Dynamic Computing Technology Co., Ltd., subsidiaries of the Company, entered into a comprehensive credit contract with First Commercial Bank on October 19, 2012, and obtained a credit line in the amount of $1,390,000.

K. Throughout the term of Mizuho Corporate Bank Ltd., ING Bank, N.V., Citibank (China) Ltd., and China Development Industrial Bank, etc. syndicated term loan agreement, the Group shall maintain the agreed financial ratios, to be tested semi-annually and annually on consolidated basis.

(20) Pensions

A. Defined benefit plans

(a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, 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.

(b) The amounts recognized in the balance sheet are determined as follows (shown as "Other non-current liabilities") :

	December 31, 2013	December 31, 2012	January 1, 2012
Present value of funded obligations	$ 2,171,528	$ 2,174,055	$ 1,946,661
Fair value of plan assets	(632,662)	(645,316)	(621,909)
	$ 1,538,866	$ 1,528,739	$ 1,324,752

(c) Changes in present value of funded obligations are as follows:

	2013	2012
Present value of funded obligations		
At January 1	$ 2,174,055	$ 1,946,661
Current service cost	31,609	33,533
Interest expense	32,611	34,067
Actuarial profit and loss	(2,539)	188,467
Benefits paid	(64,208)	(28,673)
At December 31	$ 2,171,528	$ 2,174,055

(d) Changes in fair value of plan assets are as follows:

	2013	2012
Fair value of plan assets		
At January 1	$ 645,316	$ 621,909
Expected return on plan assets	9,680	10,883
Actuarial profit and loss	(1,559)	(5,387)
Employer contributions	43,433	46,584
Benefits paid	(64,208)	(28,673)
At December 31	$ 632,662	$ 645,316

(e) Amounts of expenses recognised in statements of comprehensive income are as follows:

	2013	2012
Current service cost	$ 31,609	$ 33,533
Interest cost	32,611	34,067
Expected return on plan assets	(9,680)	(10,884)
Current pension costs	$ 54,540	$ 56,716

Details of cost and expenses recognised in statements of comprehensive income are as follows:

	2013	2012
Cost of sales	$ 8,884	$ 8,717
Selling expenses	3,819	4,431
General and administrative expenses	18,124	17,760
Research and development expenses	23,713	25,808
	$ 54,540	$ 56,716

(f) Amounts recognised under other comprehensive income are as follows:

	2013	2012
Actuarial profit (loss) recognized	$ 980	($ 193,854)
Accumulated actuarial loss	($ 192,874)	($ 193,854)

(g) 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. The constitution of fair value of plan assets as of December 31, 2012 and 2013 is given in the Annual Labor Retirement Fund Utilisation Report published by the government. Expected return on plan assets was a projection of overall return for the obligations period, which was estimated based on historical returns and by reference to the status of Labor Retirement Fund utilisation by the Labor Pension Fund Supervisory Committee and taking into account the effect that the Fund's 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.

Actual returns on plan assets of the Company were $8,121 and $5,496 for the years ended December 31, 2013 and 2012, respectively.

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

	2013	2012	2011
Discount rate	2.00%	1.50%	1.75%
Future salary increases	3.50%	3.00%	3.00%
Expected return on plan assets	2.00%	1.50%	1.75%

Assumptions regarding future mortality experience are set based on actuarial advice in accordance with published statistics and experience in each territory.

(i) Historical information of experience adjustments was as follows:

	2013	2012
Present value of defined benefit obligation	$ 2,171,528	$ 2,174,055
Fair value of plan assets	(632,662)	(645,316)
Deficit in the plan	$ 1,538,866	$ 1,528,739
Experience adjustments on plan liabilities	$ 9,864	$ 103,383
Experience adjustments on plan assets	($ 1,559)	($ 5,387)

(j) Expected contributions to the defined benefit pension plans of the Group within one year from December 31, 2013 is $54,371.

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) As of December 31, 2013, December 31, 2012 and January 1, 2012, the subsidiaries which participated in defined contribution pension plans recognized reserve according to the respective local laws for retirement plan in the amount of $106,152, $202,707 and $192,959, respectively. The pension costs under the defined contribution pension plans of the Group for the years ended December 31, 2013 and 2012 were $15,761,823 and $15,574,657, respectively.

(21) Share-based payment

As of December 31, 2013 and 2012, the share-based payment transactions of FIH Mobile Limited (formerly: Foxconn International Holdings Limited), a subsidiary of the Company (listed on the Stock Exchange of Hong Kong), are set forth below:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Employee stock options	July 8, 2011	256,159,719	1~3 years	Note (1)
Other share-based payment plans	December 29, 2006	5,748,145	-	Note (2)(9)
"	July 24, 2007	502,090	-	Note (3)(9)
"	December 28, 2007	20,459,322	-	Note (4)(9)
"	October 29, 2009	26,161,489	-	Note (9)
"	April 27, 2010	9,435,264	-	"
"	November 19, 2010	25,616,428	-	"
"	December 29, 2010	35,573,029	-	"
"	April 29, 2011	3,302,725	-	"
"	July 8, 2011	5,138,266	-	"
"	October 18, 2011	21,948,624	-	"
"	December 29, 2011	62,423,773	-	Note (5)(9)
"	December 28, 2012	135,564,990	-	Note (6)(9)
"	April 22, 2013	10,633,361	-	Note (7)(9)
"	October 17, 2013	92,215,205	-	Note (8)(9)

Note 1: Vested upon completion of certain years' service.

Note 2: Of the shares granted, 2,737,718 shares cannot be sold within 1 to 3 years from the grant date.

Note 3: Of the shares granted, 407,000 shares cannot be sold within 1 to 2 years from the grant date.

Note 4: Of the shares granted, 20,362,078 shares cannot be sold within 1 to 3 years from the grant date.

Note 5: Of the shares granted, 13,939,379 shares cannot be sold within 1 to 2 years from the grant date.

Note 6: Of the shares granted, 14,934,766 shares cannot be sold within 1 to 2 years from the grant date.

Note 7: Of the shares granted, 6,210,640 shares cannot be sold within 1 to 2 years from the grant date.

Note 8: Of the shares granted, 33,957,285 shares cannot be sold within 1 to 2 years from the grant date.

Note 9: Vested immediately.

A. Employee stock options

For the stock options granted with the compensation cost accounted for using the fair value method, their fair value on the grant date is estimated using the Black-Scholes option-pricing model. The parameters used in the estimation of the fair value are as follows:

Grant date	Stock price (HK$)	Exercise price (HK$)	Exercise price volatility	Expected dividend yield rate	Risk-free interest rate	Fair value per share (US$)
July 8, 2011	$ 3.62	$ 3.62	37%	-	0.297%~0.667%	$ 0.11

(a) For the years ended December 31, 2013 and 2012, the weighted-average exercise price of employee stock options outstanding were US$0.6 and US$0.7 (in dollars) per share, respectively. For the years ended December 31, 2013 and 2012, expenses incurred on employee stock options transactions were $86,101 (US$2,900 thousand) and $245,461 (US$8,301 thousand), respectively.

(b) Details of the employee stock options are set forth below:

	For the years ended December 31,	
	2013	2012
Options outstanding at beginning of year	206,374,634	253,061,762
Options exercised	(36,055,551)	(29,548,295)
Options revoked	(12,648,992)	(17,138,833)
Options outstanding at end of year	157,670,091	206,374,634
Options exercisable at end of year	86,140,498	51,323,616

B. Other share-based payment plans

These share-based payments were granted to employees without consideration received. For the years ended December 31, 2013 and 2012, expenses incurred on other share-based payments were $1,330,587 (US$44,816 thousand) and $1,946,238 (US$65,818 thousand), respectively.

(22) Other non-current liabilities

	December 31, 2013	December 31, 2012	January 1, 2012
Reserve for retirement plan	$ 1,645,018	$ 1,731,446	$ 1,517,711
Government grants	3,386,876	2,059,834	2,657,988
Others	4,162,317	3,327,804	2,080,986
	$ 9,194,211	$ 7,119,084	$ 6,256,685

(23) Provisions

	Warranty
At January 1, 2013	$ 3,464,280
Additional provisions	960,181
Used during the year	(98,529)
Unused amounts reversed	(1,918,184)
Exchange differences	(1,412)
At December 31, 2013	$ 2,406,336

Analysis of total provisions:

	December 31, 2013	December 31, 2012	January 1, 2012
Current	$ 2,406,336	$ 3,464,280	$ 7,302,884

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

(24) Capital stock

A. On June 26, 2013, the Company's shareholders adopted a resolution to increase the authorized shares to 18 billion shares. As of December 31, 2013, the Company's authorized capital was $150,000,000, consisting of 15 billion shares of ordinary stock, and the paid-in capital was $131,287,068, consisting of 13,128,707 thousand shares with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number of the Company's ordinary shares outstanding are as follows:

	2013	2012
	(Shares in thounsands)	(Shares in thounsands)
At January 1	11,835,867	10,689,097
Stock dividends	1,183,586	1,068,910
Employees' stock bonus	109,254	77,860
At December 31	13,128,707	11,835,867

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 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA, comprising 50 million shares of common stock (Deposited Shares). The issuance amounted to USD347,250 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, 2013, 143,068 thousand units of GDRs were outstanding, which represents 286,135 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hong Jingguo International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of December 31, 2013, December 31, 2012, and January 1, 2012, the subsidiary owned 1,433,093, 1,302,812 and 1,184,375 shares, respectively, of the Company’s common stock at a cost of $18,901.

(25) 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 Law requires that the amount of capital reserve to be capitalized 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.

(26) Retained earnings

A. In accordance with the Company’s Articles of Incorporation, current year’s earnings must be distributed in the following order:

(a) Covering accumulated deficit;

(b) Setting aside as legal reserve equal to 10% of current year’s net income after tax and distribution pursuant to clause (A);

(c) Setting aside a special reserve in accordance with applicable legal and regulatory requirement;

(d) 8% as bonuses to employees; qualified employees include employees of affiliates per criteria set by Board of Directors; and

(e) the remainder shall be distributed pursuant to the proposal of the board of directors in accordance with the Company’s dividend policy.

The Company’s dividend policy requires the board of directors to consider the Company’s budget for future capital expenditures and funding needs when proposing the distribution of earnings. The proposal should be resolved during the Stockholders’ Meeting. Dividends may be distributed in the form of cash or shares, or a combination of both, provided, however, that cash dividends distributed in respect of any fiscal year shall not exceed 90 percent of total dividends to stockholders.

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 2012 and 2011 earnings had been resolved at the stockholders' meeting on June 26, 2013 and June 18, 2012, respectively. Details are summarized below:

	2012		2011	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 9,476,237	$ -	$ 8,159,100	$ -
Stock dividends	11,835,866	1.0	10,689,096	1.0
Cash dividends	17,753,800	1.5	16,033,645	1.5
	$ 39,065,903	$ 2.5	$ 34,881,841	$ 2.5

As of March 28, 2014, the distribution of 2013 earnings had not been approved by the board of directors. The information on distribution of earnings will be posted on the "Market Observation Post System" of the TSEC.

E. For the years ended December 31, 2013 and 2012, employees' bonus was accrued at \$7,682,195 and \$6,822,891, respectively, based on 8% of net income, and are recognized as operating costs and expenses in current year. The information on employees' bonus and directors' and supervisors' remuneration is posted on the "Market Observation Post System" at the website of the TSEC. Employees' bonus for 2012 as resolved by the stockholders on June 26, 2013 were in agreement with those amounts recognized in the 2012 financial statements. Actual number of shares distributed as employees' bonus for the year ended December 31, 2012 is 109,254 thousand shares. Calculation basis of the shares is based on the closing price of the Company's common stock at \$62.45 (in dollars) per share, on June 25, 2013, the previous day of the 2013 shareholders' meeting after taking into account the effects of ex-rights and ex-dividends.

(27) Other equity items

	Currency translation adjustments	Available-for-sale investment	Total
At January 1, 2013	$ 1,370,511	$ 6,435,046	$ 7,805,557
- Group	23,993,394	(988,310)	23,005,084
- Associates	1,069,042	(150,822)	918,220
At December 31, 2013	$ 26,432,947	$ 5,295,914	$ 31,728,861

	Currency translation adjustments	Available-for-sale investment	Total
At January 1, 2012	$ 21,047,357	$ 4,447,831	$ 25,495,188
- Group	(18,666,225)	1,747,132	(16,919,093)
- Associates	(1,010,621)	240,083	(770,538)
At December 31, 2012	$ 1,370,511	$ 6,435,046	$ 7,805,557

(28) Non-controlling interests

	For the years ended December 31,	
	2013	2012
At January 1	$ 36,064,490	$ 37,187,796
Share attributable to non-controlling interests:		
Gain (loss) for the year	648,719	(2,975,236)
Currency translation differences	624,301	(70,926)
Unrealized gains and losses on available-for-sale financial assets	(13,707)	8,698
Increase in non-controlling interests	3,930,733	1,914,158
At December 31	$ 41,254,536	$ 36,064,490

Certain subsidiaries of the Group have issued employee share-based payment and new shares during 2013 and 2012. The Group has not purchased additional shares in proportion to its ownership and thus, the Group has increased non-controlling interest by $3,930,733 and $1,914,158, and increased equity attributable to owners of the parent by $18,325 and $33,840 as of December 31, 2013 and 2012, respectively.

(29) Operating revenue

	For the years ended December 31,	
	2013	2012
3C products (Contain components and related electronic products)	$ 3,952,317,540	$ 3,905,395,322

(30) Other income

	For the years ended December 31, 2013	2012
Rental revenue	$ 441,754	$ 315,951
Dividend income	419,216	289,536
Interest income:		
Interest income from bank deposits	10,845,494	13,348,559
Other non-operating income	5,825,314	4,065,799
Total	$ 17,531,778	$ 18,019,845

(31) Other gains and losses

	For the years ended December 31, 2013	2012
Net gains on financial assets at fair value through profit or loss	$ 820,645	$ 21,776
Net (loss) gain on financial liabilities at fair value through profit or loss	(1,132,639)	464,184
Net currency exchange gain	13,796,088	1,435,180
(Loss) gain on disposal of property, plant and equipment	(559,393)	153,958
Gain on disposal of investment	1,427,121	1,644,484
Impairment loss	(577,807)	(3,427,380)
Other gains (losses)	89,786	(790,173)
Total	$ 13,863,801	($ 497,971)

(32) Expenses by nature

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

	For the years ended December 31, 2013	2012
Royalty expenses	$ 54,836,542	$ 44,570,271
Product warranty costs	58,262,924	34,382,737
Employee benefit expense	278,200,502	270,039,859
Depreciation	72,686,853	67,490,681
Amortisation	926,373	392,646
Total	$ 464,913,194	$ 416,876,194

(33) Employee benefit expense

	For the years ended December 31,	
	2013	2012
Wages and salaries	$ 235,162,293	$ 227,223,568
Employee stock options	1,416,688	2,191,699
Labor and health insurance fees	12,182,952	11,702,871
Pension costs	15,816,363	15,631,373
Other personnel expenses	13,622,206	13,290,348
	$ 278,200,502	$ 270,039,859

(34) Financial costs

	For the years ended December 31,	
	2013	2012
Interest expense:		
Bank borrowings	$ 6,994,619	$ 8,025,989
Bonds payable	2,122,845	1,570,772
Financing charges from accounts receivable factoring	134,889	189,662
	$ 9,252,353	$ 9,786,423

(35) Income tax

A. Income tax expense

(a)Components of income tax expense:

	For the years ended December 31,	
	2013	2012
Current tax:		
Income tax generated from current income	$ 30,114,171	$ 26,326,337
Adjustments in respect of prior years	1,651,818	315,890
Total current tax	31,765,989	26,642,227
Deferred tax:		
Origination and reversal of temporary differences	(2,816,168)	(136,878)
Income tax expense	$ 28,949,821	$ 26,505,349

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

	For the years ended December 31,	
	2013	2012
Actuarial (losses) gains on defined benefit obligations	($ 167)	$ 32,955

B. Reconciliation between income tax expense and accounting profit

	For the years ended December 31,	
	2013	2012
Income tax at the statutory tax rate	$ 32,775,474	$ 30,550,284
Effects from items disallowed by tax regulation	(11,505,971)	(9,503,844)
Under provision of prior year's income tax	1,651,818	315,890
Additional 10% tax on undistributed earnings	5,572,158	4,792,818
Others	456,342	350,201
Income tax expense	28,949,821	26,505,349
Changes in deferred income tax	2,816,168	136,878
Under provision of prior year's income tax	(1,651,818)	(315,890)
Prepaid income tax	(9,018,855)	(9,441,763)
Income tax payable for prior years	2,927,439	2,282,853
Others	135,723	9,779
Current income tax liability	$ 24,158,478	$ 19,177,206

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

	For the year ended December 31, 2013			
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	December 31
Temporary differences:				
-Deferred tax assets:				
Allowance for sales allowances	$ 336,049	$ 47,516	$ -	$ 383,565
Reserve for inventory obsolescence and market price decline	1,241,694	1,499,429	-	2,741,123
Deferred income	1,579,609	(469,266)	-	1,110,343
Unrealized expenses	3,857,661	825,243	-	4,682,904
Difference from finance and tax due to depreciation expense	1,557,402	2,283,838	-	3,841,240
Reserve for pension cost	260,714	1,715	(167)	262,262
Unused compensated absences	413,440	94,697	-	508,137
Others	1,705,333	602,134	-	2,307,467
Subtotal	10,951,902	4,885,306	(167)	15,837,041
-Deferred tax liabilities:				
Foreign investment income using equity method	(3,509,407)	(1,089,481)	-	(4,598,888)
Unrealised exchange gain	(639,558)	(713,483)	-	(1,353,041)
Others	-	(266,174)	-	(266,174)
Subtotal	(4,148,965)	(2,069,138)	-	(6,218,103)
Total	$ 6,802,937	$ 2,816,168	($ 167)	$ 9,618,938

	For the year ended December 31, 2012			
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	December 31
Temporary differences:				
—Deferred tax assets:				
Allowance for sales allowances	$ 235,455	$ 100,594	$ -	$ 336,049
Reserve for inventory obsolescence and market price decline	1,425,601	(183,907)	-	1,241,694
Unrealised exchange loss	83,458	(83,458)		-
Deferred income	3,298,507	(1,718,898)	-	1,579,609
Unrealized expenses	2,829,602	1,028,059	-	3,857,661
Difference from finance and tax due to depreciation expense	957,037	600,365	-	1,557,402
Reserve for pension cost	225,947	1,812	32,955	260,714
Unused compensated absences	333,352	80,088	-	413,440
Others	1,171,746	533,587	-	1,705,333
Subtotal	10,560,705	358,242	32,955	10,951,902
—Deferred tax liabilities:				
Foreign investment income using equity method	(3,927,601)	418,194	-	(3,509,407)
Unrealised exchange gain	-	(639,558)	-	(639,558)
Subtotal	(3,927,601)	(221,364)	-	(4,148,965)
Total	$ 6,633,104	$ 136,878	$ 32,955	$ 6,802,937

D. The Company did not recognise taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2013, December 31, 2012 and January 1, 2012, the amounts of temporary differences unrecognised as deferred tax liabilities were $521,554,443, $429,724,205 and $388,759,079, respectively.

E. The Company's income tax returns through 2011 have been assessed and approved by the Tax Authority.

F. Unappropriated retained earnings:

	December 31, 2013	December 31, 2012	January 1, 2012
Earnings generated in and before 1997	$ 2,163,509	$ 2,163,509	$ 2,163,509
Earnings generated in and after 1998	465,259,917	397,627,850	338,028,618
Total	$ 467,423,426	$ 399,791,359	$ 340,192,127

G. The stockholders' deductible tax and expected deductible tax rate are as follows:

	December 31, 2013	December 31, 2012	January 1, 2012
Balance of stockholders deductible tax account	$ 48,383,653	$ 42,643,444	$ 36,028,854

	2013 (Expected)	2012 (Actual)
Tax deductible rate of earnings distribution	12.69%	12.69%

(36) Earnings per share

	For the year ended December 31, 2013		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 106,697,157	13,074,723	$ 8.16
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 106,697,157	13,074,723	
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds-overseas	530,606	195,649	
Employees' bonus	-	158,179	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 107,227,763	13,428,551	$ 7.99

	For the year ended December 31, 2012		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 94,641,972	13,018,020	$ 7.27
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 94,641,972	13,018,020	
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds-overseas	553,057	280,047	
Employees' bonus	-	84,423	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 95,195,029	13,382,490	$ 7.11

The number of shares had retroactively been adjusted by the stock dividends as of December 31, 2013.

(37) Non-cash transaction

Investing activities with partial cash payments

	For the years ended December 31,	
	2013	2012
Purchase of property, plant and equipment	$ 30,602,543	$ 103,772,897
Add: opening balance of payable on equipment	49,996,281	28,177,904
Less: ending balance of payable on equipment	(36,080,249)	(49,996,281)
Net exchange differences	(123,410)	(1,487,858)
Cash paid during the period	$ 44,395,165	$ 80,466,662

7. RELATED PARTY TRANSACTIONS

(1) Significant transactions and balances with related parties

A. Sales

	For the years ended December 31,			
	2013		2012	
Sales of goods:				
Associates	$	60,800,971	$	93,119,063
Other related party		35,495,922		25,014,498
	$	96,296,893	$	118,133,561

The amounts above include administration and service revenue. Goods are sold based on the price lists in force and terms that would be available to third parties.

B. Purchases

	For the years ended December 31,			
	2013		2012	
Purchase of goods:				
Associates	$	82,686,980	$	85,526,265
Other related party		7,640,233		27,966,527
	$	90,327,213	$	113,492,792

Purchases from related enterprises are based on normal commercial terms and conditions.

C. Accounts receivable

	December 31, 2013		December 31, 2012		January 1, 2012	
Receivables from related parties:						
Associates	$	8,885,391	$	22,951,143	$	18,108,098
Other related party		11,062,867		12,518,508		7,183,713
	$	19,948,258	$	35,469,651	$	25,291,811

Receivables from related parties primarily come from sales transactions. The amount is due 30 to 90 days after the transaction date. The receivables are unsecured and non-interest bearing.

D. Accounts payable

	December 31, 2013		December 31, 2012		January 1, 2012	
Payables to related parties:						
Associates	$	27,714,786	$	31,279,334	$	25,612,019
Other related party		2,046,953		4,335,513		3,157,158
	$	29,761,739	$	35,614,847	$	28,769,177

Payables to related parties primarily arose from purchase transactions and procurement of raw materials on behalf of others. The amount is due 30 to 90 days after the transaction date. The payables are non-interest bearing.

E. Property transactions:

a) Proceeds from sale of property and gain (loss) on disposal:

	For the years ended December 31,							
	2013				2012			
	Proceeds from sale of property, plant and equipment		Gain		Proceeds from sale of property, plant and equipment		Gain	
Sale of property, plant and equipment:								
Associates	$	1,065,491	$	67,906	$	635,193	$	11,615
Other related party		50,688		15,933		33,912		-
	$	1,116,179	$	83,839	$	669,105	$	11,615

b) Period-end balances arising from sale of property (shown as "other receivables"):

	December 31, 2013		December 31, 2012		January 1, 2012	
Sale of property, plant and equipment						
Associates	$	238,917	$	82,370	$	299,053
Other related party		13,457		222,399		13,474
	$	252,374	$	304,769	$	312,527

c) Acquisition of properties:

	For the years ended December 31,			
	2013		2012	
Acquisition of property, plant and equipment:				
Associates	$	524,383	$	432,515
Other related party		69,674		1,695,970
	$	594,057	$	2,128,485

	For the years ended December 31,	
	2013	2012
Acquisition of interest		
Other related party	$ -	$ 115,404

d) Period-end balance arising from acquisition of properties (shown as “other payables”):

	December 31, 2013	December 31, 2012	January 1, 2012
Acquisition of property, plant and equipment:			
Associates	$ 261,735	$ 130,895	$ 93,543
Other related party	272,027	30,932	-
	$ 533,762	$ 161,827	$ 93,543

F. Purchase of materials on behalf of related parities (shown as “other receivables”):

	December 31, 2013	December 31, 2012	January 1, 2012
Period-end balance of receivables from procurement of raw materials on behalf of related parties:			
Associates	$ 116,987	$ 100,147	$ 494,625
Other related party	2,041,578	1,791,387	1,071,209
	$ 2,158,565	$ 1,891,534	$ 1,565,834

G. Prepayment

	December 31, 2013	December 31, 2012	January 1, 2012
Ending balance of prepayment to related parties:			
Associates	$ 39,225	$ 44,225	$ 44,225

H. Loans to related parties

Receivables from related parties

	December 31, 2013	December 31, 2012	January 1, 2012
Associates	$ -	$ 200,000	$ -

Interest income

	For the years ended December 31,	
	2013	2012
Associates	$ 5,975	$ -

Interest on loans to associates (shown as “other receivables”) was charged at the rate of 1.625% for the year ended December 31, 2013.

(2) Key management compensation

	For the years ended December 31, 2013	2012
Salaries and other short-term employee benefits	$ 433,105	$ 476,892
Service execution fees	1,080	1,729
Share-based payments	51,993	33,887
Total	$ 486,178	$ 512,508

8. PLEDGED ASSETS

As of December 31, 2013, December 31, 2012, and January 1, 2012, the book value of the Group's pledged assets are as follows:

Assets	Nature	December 31, 2013	December 31, 2012	January 1, 2012
Time deposits and cash (shown as "other current assets")	Short-term loans, customs deposits	$ 48,077	$ 947,222	$ 46,741,750
Time deposits and cash (shown as "other non-current assets")	Bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	31,800	854,748	24,179
		$ 79,877	$ 1,801,970	$ 46,765,929

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) Contingencies

None.

(2) Commitments

A. Capital commitments

Capital expenditure contracted for at the balance sheet date but not yet incurred is as follows:

	December 31, 2013	December 31, 2012	January 1, 2012
Property, plant and equipment	$ 6,220,274	$ 4,204,000	$ 7,579,000

B. Operating lease commitments

The Company's subsidiary leases factory dormitory under non-cancellable operating lease agreements. The lease terms are between 5 and 10 years, and the majority of lease agreements are renewable at the end of the lease period at market rate.

The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

	December 31, 2013		December 31, 2012		January 1, 2012	
Not later than one year	$	500,808	$	538,248	$	521,903
Later than one year but not later than five years		917,431		1,256,117		1,152,039
Later than five years		118,465		82,676		100,842
	$	1,536,704	$	1,877,041	$	1,774,784

C. The Group entered into an agreement with Qualcomm Incorporated regarding mobile phone use right. Under the agreement, the Group shall pay royalties based on sales volume of the related products.

D. The subsidiary, Syntrend Creative Park Co. Ltd., entered into a "Private Participation in Construction and Operation of Taipei Information Park and Parking Lots" contract with Taipei City Government, and the royalty shall be paid in accordance with the contract time schedule.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

A. On March 18, 2014, the Company has issued the first unsecured corporate bonds of 2014. Total issuance amounted to $6,000,000, consisting of: $2,050,000 with a coupon rate of 1.23% and an issuance period of 3 years; $1,100,000 with a coupon rate of 1.40% and an issuance period of 5 years; $350,000 with a coupon rate of 1.75% and an issuance period of 7 years; and $2,500,000 with a coupon rate of 2.00% and an issuance period of 10 years.

B. A domestic unsecured corporate bonds issuance was approved by the Board of Directors on March 28, 2014, with the total amount of not more than $24,000,000 and the bonds shall be issued in multiple series.

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 of intangible assets.

During 2013, the Group's strategy, which was unchanged from 2012, was to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Fair value information of financial instruments

	December 31, 2013	
	Book value	Fair value
Financial assets:		
Financial assets with fair values equal to book values	$ 1,501,289,127	$ 1,501,289,127
Financial assets measured at cost	10,843,376	-
	$ 1,512,132,503	$ 1,501,289,127

	December 31, 2012	
	Book value	Fair value
Financial assets:		
Financial assets with fair values equal to book values	$ 1,192,209,189	$ 1,192,209,189
Financial assets measured at cost	8,591,982	-
	$ 1,200,801,171	$ 1,192,209,189

	January 1, 2012	
	Book value	Fair value
Financial assets:		
Financial assets with fair values equal to book values	$ 897,399,380	$ 897,399,380
Financial assets measured at cost	4,018,056	-
	$ 901,417,436	$ 897,399,380

	December 31, 2013	
	Book value	Fair value
Financial liabilities:		
Financial liabilities with fair values equal to book values	$ 1,304,361,278	$ 1,304,361,278
Bonds payable	97,054,788	93,356,250
Long-term loans	35,108,728	33,965,186
	$ 1,436,524,794	$ 1,431,682,714

	December 31, 2012	
	Book value	Fair value
Financial liabilities:		
Financial liabilities with fair values equal to book values	$ 1,190,510,748	$ 1,190,510,748
Bonds payable	74,980,461	69,980,009
Long-term loans	30,707,957	30,081,842
	$ 1,296,199,166	$ 1,290,572,599

	January 1, 2012	
	Book value	Fair value
Financial liabilities:		
Financial liabilities with fair values equal to book values	$ 943,874,186	$ 943,874,186
Bonds payable	62,378,777	60,894,339
Long-term loans	53,600,100	52,324,562
	$ 1,059,853,063	$ 1,057,093,087

The financial assets with fair value that equals to book value include cash and cash equivalents, financial assets measured at fair value through profit or loss, available-for-sale financial assets, notes and accounts receivable and other financial assets; The financial liabilities with fair value that equals to book value include short-term bank loan, financial liabilities measured at fair value through profit or loss, notes and accounts payable and current portion of the long-term liabilities.

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 analyze, 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 of the derivative financial instruments that the Group enters into, please refer to Note 6(2).

(c) Management system:

i. Risk management is executed by the Group’s finance department by following policies approved by the Board. Through cooperation with the Group's operating units, finance department is responsible for identifying, evaluating and hedging financial risks.

ii. The Board has a written policy covering overall risk management. It also has written policies covering specific issues, such as exchange rate risk, interest rate risk, credit risk, derivative and non-derivative financial instruments used, and the investment of excess working capital.

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. <u>Foreign exchange risk</u>

(i) Nature:

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

a. The transaction dates of receivables and payables denominated in currencies other than functional currency are different, which results in exchange rate risk. Because the amount after the assets and liabilities are offset is insignificant, income/loss is insignificant as well. (Note: The Group has offices in many countries worldwide, so there are various currency exchange rate risks, but mainly from U.S. dollars and RMB.)

b. Except for the above transactions (operating activities) recognized in the income statement, assets and liabilities recognized 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. U.S. dollar and NT dollar:

Foreign exchange risk arises primarily from U.S. dollar-denominated cash, cash equivalents, accounts receivable and other receivables, other assets, loans, accounts payable and other payables and other liabilities, which results in exchange loss or gain when they are translated into New Taiwan dollars.

b. U.S. dollars and RMB:

Foreign exchange risk arises primarily from U.S. dollar-denominated cash, cash equivalents, accounts receivable and other receivables, other assets, loans, accounts payable and other payables and other liabilities, which results in exchange loss or gain when they are translated into RMB.

c. JPY and NT dollar:

Foreign exchange risk arises primarily from yen-denominated loans, accounts payable and other payables, which results in exchange loss or gain when they are translated into New Taiwan dollars.

(iv) Extent

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

	December 31, 2013				
				Sensitivity analysis	
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 19,384,532	29.81	$ 577,852,899	1%	$ 5,778,529
USD : RMB	12,925,509	29.81	385,309,423	1%	3,853,094
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 22,197,067	29.81	$ 661,694,567		
Financial liabilities					
Monetary items					
USD : NTD	$ 16,390,668	29.81	$ 488,605,813	1%	$ 4,886,058
USD : RMB	20,869,632	29.81	622,123,730	1%	6,221,237
JPY : NTD	57,327,987	0.2839	16,275,416	1%	162,754

(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis Extent of variation	Sensitivity analysis Effect on profit or loss
	December 31, 2012				
Financial assets					
Monetary items					
USD : NTD	$ 16,638,351	29.04	$ 483,177,713	1%	$ 4,831,777
USD : RMB	8,337,943	29.04	242,133,865	1%	2,421,339
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 19,012,423	29.04	$ 552,120,764		
Financial liabilities					
Monetary items					
USD : NTD	$ 12,226,807	29.04	$ 355,066,475	1%	$ 3,550,665
USD : RMB	16,937,054	29.04	491,852,048	1%	4,918,520
JPY : NTD	64,256,794	0.3364	21,615,986	1%	216,160

(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis Extent of variation	Sensitivity analysis Effect on profit or loss
	January 1, 2012				
Financial assets					
Monetary items					
USD : NTD	$ 16,044,545	30.28	$ 485,828,823	1%	$ 4,858,288
USD : RMB	4,118,073	30.28	124,695,250	1%	1,246,953
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 16,132,709	30.28	$ 488,498,429		
Financial liabilities					
Monetary items					
USD : NTD	$ 11,235,440	30.28	$ 340,209,123	1%	$ 3,402,091
USD : RMB	11,775,142	30.28	356,551,300	1%	3,565,513
JPY : NTD	74,763,422	0.3906	29,202,593	1%	292,026

ii. <u>Equity securities</u>

(i) Nature

The Group primarily invests in domestic and foreign publicly traded and unlisted equity instruments, which are accounted for as available-for-sale financial assets and financial assets carried at cost. 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 available-for-sale equity instruments are $129,419 and $132,761 for the years ended December 31, 2013 and 2012, respectively.

iii. <u>Futures</u>

(i) Nature

The Group is exposed to commodity price risk because of future commodity price fluctuations.

(ii) Extent

The Group sets stop-loss amount to reduce its futures market risk whenever futures contracts are entered into. As a result, there is no significant futures market risk.

iv. <u>Interest rate risk</u>

The Group's interest rate risk arises from long-term loans or corporate bonds with floating rates. The Company's long-term corporate bonds with fixed interest rates do not have interest rate risk or fair value interest rate risk.

Long-term loans or corporate bonds with floating rates expose the Group to cash flow interest rate risk, but most of the risks are offset by cash and cash equivalents with variable interest rates.

(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.

ii. 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.

iii. 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.

iv. The aging analysis of notes receivable and accounts receivable (including related parties) that were past due but not impaired is as follows:

	December 31, 2013	December 31, 2012	January 1, 2012
Up to 30 days	$ 8,224,520	$ 11,871,972	$ 5,243,072
31 to 90 days	3,145,815	2,059,013	3,745,660
91 to 180 days	1,086,131	1,376,003	978,407
181 to 360 days	506,697	655,966	217,896
Over 360 days	49,915	43,275	15,458
	$ 13,013,078	$ 16,006,229	$ 10,200,493

v. Movements on the Group's provision for impairment of notes receivable and accounts receivable (including related parties) are as follows:

(i) As of December 31, 2013, December 31, 2012, and January 1, 2012, accounts receivable that had been impaired were $2,451,701, $2,224,178 and $1,835,555, respectively.

(ii) Movement in allowance for individual provision for bad debts is as follows:

	2013	2012
At January 1	$ 2,224,178	$ 1,835,555
Reversal of impairment	-	-
Provision for impairment	227,523	388,623
Write-offs during the year	-	-
At December 31	$ 2,451,701	$ 2,224,178

vi. The credit quality of accounts receivable (including related parties) that were neither past due nor impaired is in the following categories based on the Group's Credit Quality Control Policy:

	December 31, 2013	December 31, 2012	January 1, 2012
Group 1	$ 527,536,494	$ 529,831,699	$ 379,988,390
Group 2	97,519,461	67,211,490	56,527,871
Group 3	89,230,431	9,377,496	16,808,896
Group 4	20,410,336	10,621,727	12,524,145
	$ 734,696,722	$ 617,042,412	$ 465,849,302

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 polices 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 polices 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 polices for those that have no external credit ratings.

(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 groups based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

December 31, 2013	Less than 3 months	Between 3 to 6 months	Between 6 months to 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Short-term loans	$ 361,513,330	$ 2,808,740	$ 1,911,531	$ -	$ -	$ -	$ 366,233,601
Short-term notes and bills payable	19,982,517	-	-	-	-	-	19,982,517
Accounts payable (including related parties)	689,391,137	23,131,099	181,912	-	-	-	712,704,148
Other payables	184,355,029	6,310,344	509,805	-	-	-	191,175,178
Bonds payable	-	-	6,410,000	16,500,000	73,441,230	7,200,000	103,551,230
Long-term loans	2,606,300	-	5,209,588	12,502,486	20,708,040	1,898,202	42,924,616
	$1,257,848,313	$ 32,250,183	$ 14,222,836	$ 29,002,486	$ 94,149,270	$ 9,098,202	$1,436,571,290

December 31, 2012	Less than 3 months	Between 3 to 6 months	Between 6 months to 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Short-term loans	$ 235,210,202	$ 9,854,348	$ 52,507,615	$ -	$ -	$ -	$ 297,572,165
Short-term notes and bills payable	7,991,597	-	-	-	-	-	7,991,597
Accounts payable (including related parties)	608,031,560	25,128,687	5,210,394	-	-	-	638,370,641
Other payables	179,783,390	6,193,703	10,290,461	-	-	-	196,267,554
Bonds payable	-	-	32,450,000	3,410,000	67,626,000	4,050,000	107,536,000
Long-term loans	-	-	18,295,200	19,156,400	10,788,557	763,000	49,003,157
	$1,031,016,749	$ 41,176,738	$ 118,753,670	$ 22,566,400	$ 78,414,557	$ 4,813,000	$1,296,741,114

January 1, 2012	Less than 3 months	Between 3 to 6 months	Between 6 months to 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Short-term loans	$ 228,321,249	$ 25,108,038	$ 7,093,462	$ -	$ -	$ -	$ 260,522,749
Short-term notes and bills payable	7,989,312	-	-	-	-	-	7,989,312
Accounts payable (including related parties)	518,607,491	23,517,715	6,369,073	-	-	-	548,494,279
Other payables	107,432,146	6,985,954	8,727,754	-	-	-	123,145,854
Bonds payable	-	-	3,000,000	33,690,000	25,860,000	4,050,000	66,600,000
Long-term loans	-	-	-	25,889,400	27,601,700	109,000	53,600,100
	$ 862,350,198	$ 55,611,707	$ 25,190,289	$ 59,579,400	$ 53,461,700	$ 4,159,000	$ 1,060,352,294

Derivative financial liabilities:

December 31, 2013	Less than 3 months	Between 3 to 6 months	Between 6 months to 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 39,946	$ -	$ -	$ -	$ -	$ -	$ 39,946
December 31, 2012							
Forward exchange contracts	$ 66,767	$ -	$ -	$ -	$ -	$ -	$ 66,767
Euro-Convertible Bond conversion rights	-	-	15,288	-	-	-	15,288
January 1, 2012							
Forward exchange contracts	$ 162,960	$ 15,301	$ 73,573	$ -	$ -	$ -	$ 251,834
Euro-Convertible Bond conversion rights	-	-	-	470,158	-	-	470,158

(3) Fair value estimation

The table below analyses the valuation technique used to value the financial instruments measured at fair value. The different levels have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

These instruments held by the Group are mainly equity instruments, the fair value of which is based on the quoted prices from the Stock Exchange, OTC market or regulatory agency's market actual data. They are classified as "financial assets and liabilities at fair value through profit or loss" or "available-for-sale financial assets".

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

These instruments held by the Group are financial instruments that do not have level 1 quoted prices, such as derivative instruments or forward exchange contracts. The fair value is mainly determined by valuation techniques or the use of counterparties' quote information. The valuation techniques maxmize the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. These financial instruments are classified as "financial assets and liabilities at fair value through profit or loss".

Level 3: Inputs for the asset or liability that are not based on observable market data.

The following table presents the Group's financial assets and liabilities that are measured at fair value at December 31, 2013, December 31, 2012, and January 1, 2012.

December 31, 2013	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Forward exchange contracts	$ -	$ 451,973	$ -	$ 451,973
Open-end funds	430,040	-	-	430,040
Cross currency swap contracts	-	316,099	-	316,099
Available-for-sale financial assets				
Equity securities	12,941,855	-	-	12,941,855
Total	$ 13,371,895	$ 768,072	$ -	$ 14,139,967
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	$ -	($ 39,946)	$ -	($ 39,946)

December 31, 2012	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Forward exchange contracts	$ -	$ 56,955	$ -	$ 56,955
Open-end funds	83,265	-	-	83,265
Convertible bonds	-	179,300	-	179,300
Available-for-sale financial assets				
Equity securities	13,276,127	-	-	13,276,127
Total	$ 13,359,392	$ 236,255	$ -	$ 13,595,647
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	$ -	$ 66,767	$ -	$ 66,767
Euro-Convertible Bond conversion rights	-	15,288	-	15,288
Total	$ -	$ 82,055	$ -	$ 82,055

January 1, 2012	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Forward exchange contracts	$ -	$ 45,917	$ -	$ 45,917
Open-end funds	24,412	-	-	24,412
Available-for-sale financial assets				
Equity securities	10,039,798	-	-	10,039,798
Total	$ 10,064,210	$ 45,917	$ -	$ 10,110,127
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	$ -	$ 251,834	$ -	$ 251,834
Euro-Convertible Bond conversion rights	-	470,158	-	470,158
Total	$ -	$ 721,992	$ -	$ 721,992

13. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURES COMMISSION

(1) Related information of significant transactions

(All the transactions with subsidiaries disclosed below had been eliminated when preparing consolidated financial statements. The disclosure information as follows is for reference only.)

A. Loans to others:

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2013	Balance at 12/31/2013	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 Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Note
0	Hon Hai Precision Industry Co., Ltd.	Ambit Microsystems Corporation	Other Receivables-financing	Y	$ 3,000,000	$ 3,000,000	$ 3,000,000	1.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ -	$ -	Note 1
1	Hon Yuan International Investment Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	293,000	293,000	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 2
2	Hon Chi International Investment Co., Ltd.	Ambit Microsystems Corporation	Other Receivables-financing	Y	200,000	200,000	200,000	1.00	Short term financing	-	Business operation	-	None	-	-	-	Note 2
2	Hon Chi International Investment Co., Ltd.	UER Technology Corporation	Other Receivables-financing	Y	200,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 2
2	Hon Chi International Investment Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	265,000	265,000	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 2
3	Bon Shin International Investment Co., Ltd.	SetaBox Technology Co., Ltd.	Other Receivables-financing	Y	230,000	230,000	230,000	N/A	Short term financing	-	Business operation	208,312	None	-	-	-	Note 2
3	Bon Shin International Investment Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	450,000	450,000	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 2
4	Lin Yih International Investment Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	97,000	97,000	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2013	Balance at 12/31/2013	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	Note
													Item	Value			
5	Hyield Venture Capital Co., Ltd.	Ambit Microsystems Corporation	Other Receivables-financing	Y	$ 800,000	$ 800,000	$ 800,000	1.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ -	$ -	Note 2
5	Hyield Venture Capital Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Other Receivables-financing	Y	1,000,000	1,000,000	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 2
6	Hongfujin Precision Industrial (Shenzhen) Co., Ltd.	Fu Xun Tong Trading (Shenzhen) Co., Ltd.	Entrusted Loans	Y	333,585	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
7	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Entrusted Loans	Y	4,248,450	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
7	Futaihua Industrial (Shenzhen) Co., Ltd.	Futaikang Precision Component (Shenzhen) Co., Ltd.	Entrusted Loans	Y	48,064	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
7	Futaihua Industrial (Shenzhen) Co., Ltd.	Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Entrusted Loans	Y	4,191,809	4,191,809	4,191,809	3~3.25	Short term financing	-	Business operation	-	None	-	-	-	Note 3
7	Futaihua Industrial (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Entrusted Loans	Y	4,902,700	4,902,700	4,902,700	3.25	Short term financing	-	Business operation	-	None	-	-	-	Note 3
8	Anpinda Precision Industrial (Huizhou) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Entrusted Loans	Y	2,613,400	1,519,837	1,519,837	3.05	Short term financing	-	Business operation	-	None	-	-	-	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2013	Balance at 12/31/2013	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 Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Note
9	Foxconn (Kunshan) Computer Connector Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Entrusted Loans	Y	$ 1,470,810	$ 1,470,810	$ 1,470,810	2.6	Short term financing	$ -	Business operation	$ -	None	$ -	$ -	$ -	Note 3
9	Foxconn (Kunshan) Computer Connector Co., Ltd.	Fuxian Precision Industry (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,211,900	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
9	Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Entrusted Loans	Y	3,588,776	3,588,776	3,588,776	1.82~ 2.6	Short term financing	-	Business operation	-	None	-	-	-	Note 3
10	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Qunkang Precision Component (Kunshan) Co., Ltd.	Entrusted Loans	Y	344,180	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
10	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,454,280	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
10	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,616,307	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
10	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxian Precision Industry (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,224,475	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2013	Balance at 12/31/2013	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 Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Note
10	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Entrusted Loans	Y	$ 2,696,485	$ 2,696,485	$ 2,696,485	1.82	Short term financing	$ -	Business operation	$ -	None	$ -	$ -	$ -	Note 3
11	Ambit Microsystems (Shanghai) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,531,842	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
11	Ambit Microsystems (Shanghai) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Entrusted Loans	Y	661,217	539,297	539,297	2.85	Short term financing	-	Business operation	-	None	-	-	-	Note 3
12	Fuyang Electronical Technology (Changshu) Co., Ltd.	Fuxian Precision Industry (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,121,619	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
12	Fuyang Electronical Technology (Changshu) Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Entrusted Loans	Y	1,667,574	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
12	Fuyang Electronical Technology (Changshu) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Entrusted Loans	Y	490,270	490,270	490,270	1.82	Short term financing	-	Business operation	-	None	-	-	-	Note 3
12	Fuyang Electronical Technology (Changshu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Entrusted Loans	Y	1,671,821	1,671,821	1,671,821	1.82	Short term financing	-	Business operation	-	None	-	-	-	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2013	Balance at 12/31/2013	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 Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Note
13	Fuyu Energy Technology (Kunshan) Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Entrusted Loans	Y	$ 654,426	$ -	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ -	$ -	Note 3
13	Fuyu Energy Technology (Kunshan) Co., Ltd.	Fuxian Precision Industry (Kunshan) Co., Ltd.	Entrusted Loans	Y	661,217	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
14	Foxway Precision Industry (Hangzhou) Co., Ltd.	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Entrusted Loans	Y	489,790	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
15	Fu Zhun Precision Tooling (Huai an) Co., Ltd.	Fu Yu Electronical Technology (Huaian) Co., Ltd.	Entrusted Loans	Y	1,013,865	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
16	Shanghai Peng Zhan Investment Co., Ltd.	Shanghai Ketai Huajie Investment Co., Ltd.	Entrusted Loans	Y	156,886	156,886	156,886	2.85	Short term financing	-	Business operation	-	None	-	-	-	Note 3
17	Fu Tai Kang Electronics Development (YanTai) Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Entrusted Loans	Y	1,020,348	882,486	882,486	1.35	Short term financing	-	Business operation	-	None	-	-	-	Note 3
18	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Entrusted Loans	Y	2,427,300	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
18	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Entrusted Loans	Y	2,593,870	2,348,563	2,348,563	0.17~ 0.69	Short term financing	-	Business operation	-	None	-	-	-	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2013	Balance at 12/31/2013	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	Note
													Item	Value			
19	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Zhengzhou Wanma Electronics Technology Co., Ltd.	Entrusted Loans	Y	$ 1,456,380	$ 490,270	$ 490,270	2.60	Short term financing	$ -	Business operation	$ -	None	$ -	$ -	$ -	Note 3
19	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Limited	Entrusted Loans	Y	7,944,680	7,944,680	7,944,680	0.31~ 2.6	Short term financing	-	Business operation	-	None	-	-	-	Note 3
19	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Entrusted Loans	Y	1,180,125	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
19	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Entrusted Loans	Y	2,449,110	490,270	490,270	2.60	Short term financing	-	Business operation	-	None	-	-	-	Note 3
20	Erdos HongHan Precision Electronics Limited	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Entrusted Loans	Y	970,735	970,735	970,735	2.60	Short term financing	-	Business operation	-	None	-	-	-	Note 3
21	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	ChongQing HongFuZhun Trading Co., Ltd.	Entrusted Loans	Y	26,210	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3
22	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	ChengDu XunFeng Trading Co., Ltd.	Entrusted Loans	Y	205,913	205,913	205,913	1.35	Short term financing	-	Business operation	-	None	-	-	-	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2013	Balance at 12/31/2013	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 Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Note
23	Foxconn (Far East) Limited	Fujin Precision Industrial (Jincheng) Co., Ltd.	Other Receivables-financing	Y	$ 5,016,700	$ -	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ -	$ -	Note 3
23	Foxconn (Far East) Limited	Fu Yu Electronical Technology (Huaian) Co., Ltd.	Other Receivables-financing	Y	96,216	86,488	86,488	1.28	Short term financing	-	Business operation	-	None	-	-	-	Note 3
23	Foxconn (Far East) Limited	Foxconn Interconnect Technology Limited	Other Receivables-financing	Y	404,649	403,893	403,893	-	Short term financing	-	Business operation	-	None	-	-	-	Note 3
23	Foxconn (Far East) Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables-financing	Y	2,905,801	2,612,008	2,612,008	1.28	Short term financing	-	Business operation	-	None	-	-	-	Note 3
23	Foxconn (Far East) Limited	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Other Receivables-financing	Y	2,844,445	2,844,445	2,844,445	1.24835~1.28	Short term financing	-	Business operation	-	None	-	-	-	Note 3
23	Foxconn (Far East) Limited	Competition Team Ireland Limited	Other Receivables-financing	Y	3,000,000	2,991,800	2,991,800	-	Short term financing	-	Business operation	-	None	-	-	-	Note 3
23	Foxconn (Far East) Limited	Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Other Receivables-financing	Y	3,265,890	3,265,890	3,265,890	0.17~2.60664	Short term financing	-	Business operation	-	None	-	-	-	Note 3
23	Foxconn (Far East) Limited	Fuxian Precision Industry (Kunshan) Co., Ltd.	Other Receivables-financing	Y	4,916,762	4,916,762	4,916,762	0.17~2.48815	Short term financing	-	Business operation	-	None	-	-	-	Note 3
24	Foxconn CZ S.R.O	Foxconn TR Teknoloji Sanayi Limited Sirketi	Other Receivables-financing	Y	300,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended 12/31/2013	Balance at 12/31/2013	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 Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Note
25	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Entrusted Loans	Y	$ 3,235,782	$ 3,235,782	$ 3,235,782	3.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ -	$ -	Note 4
25	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Foxconn Precision Electronics (Langfang) Co., Ltd.	Entrusted Loans	Y	5,392,970	5,392,970	5,392,970	3.00	Short term financing	-	Business operation	-	None	-	-	-	Note 4
26	Foxconn Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Entrusted Loans	Y	7,516,320	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 4
26	Foxconn Precision Component (Beijing) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Entrusted Loans	Y	1,457,640	980,540	980,540	3.00	Short term financing	-	Business operation	-	None	-	-	-	Note 4
26	Foxconn Precision Component (Beijing) Co., Ltd.	Foxconn Precision Electronics (Langfang) Co., Ltd.	Entrusted Loans	Y	3,677,025	3,677,025	3,677,025	3.00	Short term financing	-	Business operation	-	None	-	-	-	Note 4
27	Executstar International Limited	Foxconn Precision Electronics (Langfang) Co., Ltd.	Other Receivables-financing	Y	510,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 4
28	FIH Mobile Limited	FIH (Tian Jin) Precision Industry Co., Ltd.	Other Receivables-financing	Y	3,109,600	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 4
28	FIH Mobile Limited	Foxconn Precision Electronics (Langfang) Co., Ltd.	Other Receivables-financing	Y	3,960,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	-	-	Note 4

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

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

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 20% of the Company’s net assets; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 10% of the Company’s net assets.

Note 4: The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited (Formerly Foxconn International Holdings Limited) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all parties is 60% of the net assets of FIH Mobile Limited (Formerly Foxconn International Holdings Limited); limit on loans granted by an overseas subsidiary to a single party is 30% of the net assets value of FIH Mobile Limited (Formerly Foxconn International Holdings Limited).

B. Provision of endorsements and guarantees to others:

No.	Endorser/ guarantor	Party being endorsed / guaranteed: Company name	Relationship with the endorser / guarantor	Limit on endorsements / guarantees provided for a single party	Maximum outstanding endorsements / guarantee amount as of December 31, 2013	Outstanding endorsements / guarantee amount at December 31, 2013	Actual amount drawn down	Amount of endorsements / guarantee secured with collateral	Ratio of accumulated endorsements / guarantee amount to net asset value of the endorser / guarantor company	Ceiling on total amount of endorsements / guarantee 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	Note
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Ireland Limited	Note 2	$ -	$ 7,217,629	$ 7,217,629	$ 1,498,892	$ -	1	$ -	Y	N	N	Note 5、9
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	-	9,805,400	9,805,400	-	-	1	-	Y	N	N	Note 5、9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	-	30,748,000	30,748,000	25,430,300	-	4	-	Y	N	N	Note 5、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	-	65,340,000	48,704,100	18,942,000	-	7	-	Y	N	N	Note 5、9
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Note 2	-	5,046,100	4,386,056	4,386,056	-	1.00	-	Y	N	N	Note 5、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, SPOL. S R. O.	Note 2	-	15,733,991	13,204,110	10,478,428	-	2	-	Y	N	Y	Note 5、9
1	Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Note 3	-	14,297	-	-	-	-	-	N	N	Y	Note 6、7、9
1	Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Note 3	-	21,797	-	-	-	-	-	N	N	Y	Note 6、7、9

No.	Endorser/ guarantor	Party being endorsed / guaranteed: Company name	Party being endorsed / guaranteed: Relationship with the endorser / guarantor	Limit on endorsements / guarantees provided for a single party	Maximum outstanding endorsements / guarantee amount as of December 31, 2013	Outstanding endorsements / guarantee amount at December 31, 2013	Actual amount drawn down	Amount of endorsements / guarantee secured with collateral	Ratio of accumulated endorsements / guarantee amount to net asset value of the endorser / guarantor company	Ceiling on total amount of endorsements / guarantee 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	Note
1	Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Fuhuajie Industrial (Shenzhen) Limited	Note 3	$ -	$ 2,202,431	$ -	$ -	$ -	-	$ -	N	N	Y	Note 6、7、9
2	Ennoconn Corporation	NanJing Asiatek Inc.	Note 4	-	30,000	26,482	5,787	26,933	-	-	Y	N	Y	Note 8、9

Note 1: The Company holds more than 50% of common shares of the subsidiary.

Note 2: The Company and its subsidiaries hold more than 50% of common shares of the investee company.

Note 3: The Company and its subsidiaries hold more than 50% of common shares of the overseas subsidiary.

Note 4: The Company's indirect wholly-owned subsidiary and its subsidiary.

Note 5: 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 6: The total endorsements and guarantees of the Company and its subsidiaries 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 7: 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 50% of the Company's net assets; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 20% of the Company's net assets.

Note 8: The policy for loans granted by subsidiaries of which Ennoconn Corporation directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by a subsidiary to all parties is the net assets of Ennoconn Corporation; limit on loans granted by a subsidiary to a single party is 50% of the net assets value of Ennoconn Corporation.

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

C. Holding of marketable securities as of December 31, 2013 (not including subsidiaries, associates and joint ventures):

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2013 Number of shares	Book value (Note 3)	Ownership (%)	Fair Value	Note
Hon Hai Precision Industry Co., Ltd.	Common stock of Media Tek Inc.	None	(1)	2,134	$ 946,544	-	$ 946,544	
Hon Hai Precision Industry Co., Ltd.	Common stock of Innolux Co., Ltd.	The Company's chairman is the major shareholder	(1)	137,624	1,562,037	2	1,562,037	
Hon Hai Precision Industry Co., Ltd.	Global Strategic Investment Inc.	None	(2)	3,400	68,136	13	68,136	
Hon Hai Precision Industry Co., Ltd.	Others (Note 3)	None	(2)	-	90,862	-	90,862	
Bon Shin International Investment Co., Ltd.	Common stock of Entire Technology Co., Ltd.	None	(1)	2,100	65,520	1	65,520	
Bon Shin International Investment Co., Ltd.	Common stock of Simplo Technology Co., Ltd.	None	(1)	12,884	1,700,699	4	1,700,699	
Bon Shin International Investment Co., Ltd.	Common stock of UVAT Technology Co., Ltd.	None	(1)	7,558	48,748	16	48,748	
Bon Shin International Investment Co., Ltd.	Common stock of Bionet Corporation	None	(1)	1,732	81,231	3	81,231	
Bon Shin International Investment Co., Ltd.	Others (Note 3)	None	(1)	-	42,411	-	42,411	
Bon Shin International Investment Co., Ltd.	Common stock of Waltop	None	(2)	660	9,900	2	9,900	
Bon Shin International Investment Co., Ltd.	Common stock of MiTAC Information Technology Co.	None	(2)	1,775	33,006	1	33,006	
Bon Shin International Investment Co., Ltd.	Common stock of MiTAC Inc.	None	(2)	2,730	39,252	1	75,453	
Hon Chi International Investment Co.,Ltd.	Common stock of Waltop	None	(2)	660	9,900	2	9,900	
Hon Yuan International Investment Co.,Ltd.	Common stock of Entire Technology Co., Ltd.	None	(1)	2,206	68,829	2	68,829	
Hon Yuan International Investment Co.,Ltd.	Common stock of Waltop	None	(2)	660	9,900	2	9,900	
Lin Yih International Investment Co., Ltd.	Common stock of AcBel Polytech Inc.	None	(1)	3,857	118,217	1	118,217	
Lin Yih International Investment Co., Ltd.	Common stock of Waltop	None	(2)	660	9,900	2	9,900	
Hyield Venture Capital Co., Ltd.	Common stock of TXC Corporation	None	(1)	466	16,828	-	16,828	
Hyield Venture Capital Co., Ltd.	Common stock of Unimicron Corporation	None	(1)	3,400	76,840	-	76,840	
Hyield Venture Capital Co., Ltd.	Common stock of Foxlink Image Technology Co., Ltd.	None	(1)	3,098	58,707	2	58,707	
Hyield Venture Capital Co., Ltd.	Common stock of Innolux Corporation	The Company's chairman is the major shareholder	(1)	163,989	1,861,278	2	1,861,278	
Hyield Venture Capital Co., Ltd.	Common stock of Microelectronics Technology Inc.	None	(1)	14,524	271,602	4	271,602	
Hyield Venture Capital Co., Ltd.	Common stock of Tai Tung Communication Co., Ltd.	None	(1)	4,000	166,600	5	166,600	
Hyield Venture Capital Co., Ltd.	Common stock of Simplo Technology Co., Ltd.	None	(1)	13,691	1,807,226	4	1,807,226	
Hyield Venture Capital Co., Ltd.	Common stock of Bionet Corporation	None	(1)	1,732	81,231	3	81,231	
Hyield Venture Capital Co., Ltd.	Common stock of Tera Xtal Technology Co., Ltd.	None	(1)	2,395	40,356	1	40,356	
Hyield Venture Capital Co., Ltd.	Others (Note 3)	None	(1)(3)	-	491,858	-	491,858	
Hyield Venture Capital Co., Ltd.	Common stock of Waltop	None	(2)	660	9,900	2	9,900	
Hyield Venture Capital Co., Ltd.	Common stock of Deer Computer Co., Ltd.	None	(2)	435	4,467	15	4,467	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2013 Number of shares	Book value (Note 3)	Ownership (%)	Fair Value	Note
Foxconn (Far East) Limited	Solytech Enterprise Corporation	None	(1)	6,430	$ 69,128	3	$ 69,128	
Foxconn (Far East) Limited	Olympus Corporation	None	(1)	1,743	1,643,906	1	1,643,906	
Foxconn (Far East) Limited	Shenzhen Yuto Printing Corporation	None	(2)	7,472	127,694	5	127,694	
Foxconn (Far East) Limited	Woodman Labs, Inc.	None	(2)	11,709	5,595,155	11	5,595,155	
Foxconn (Far East) Limited	Easpnet Inc.	None	(2)	6,439	19,859	18	19,859	
Foxconn (Far East) Limited	Wiriciti Corporation	None	(2)	-	298,100	-	298,100	
Foxconn (Far East) Limited	MSDC Denali Investors, L.P.	None	(2)	-	894,300	-	894,300	
Foxconn (Far East) Limited	Conquer Hill Advantage Fund	None	(2)	-	298,100	-	298,100	
Foxconn (Far East) Limited	Others (Note 3)	None	(1)(2)	-	380,844	-	380,844	
Foxconn Holding Ltd.	S.A.S. Dragon Holdings Ltd.	None	(1)	62,000	888,619	4	888,619	
Foxconn Holding Ltd.	P.I.E. Industrial Berhad	None	(1)	2,227	140,372	3	140,372	
Foxconn Holding Ltd.	Invensense Inc.	None	(1)	1,436	889,785	2	889,785	
Foxconn Singapore Pte. Ltd.	P.I.E. Industrial Berhad	None	(1)	10	630	-	630	
Foxconn Holding Ltd.	Dimondhead Ventures, L.P.	None	(2)	-	324,309	-	324,309	
Foxconn Holding Ltd.	Riverwood Capital L.P.	None	(2)	-	1,059,135	-	1,059,135	
Foxconn Holding Ltd.	Aptina Acquistion L.P.	None	(2)	5,000	157,636	-	157,636	
Foxconn Holding Ltd.	WIMM Labs Ltd.	None	(2)	8,500	275,787	-	275,787	
Foxconn Holding Ltd.	FUHU Inc.	None	(2)	1,776	298,100	-	298,100	
Foxconn Holding Ltd.	Innovation Works Limited	None	(2)	2,600	77,506	-	77,506	
Foxconn Holding Ltd.	Innovation Works Development Fund L.P.	None	(2)	-	295,516	-	295,516	
Foxconn Holding Ltd.	Translink Capital	None	(2)	-	205,130	-	205,130	
Foxconn Holding Ltd.	Firebrand Wireless LLC	None	(2)	-	83,892	-	83,892	
Foxconn Holding Ltd.	Others (Note 3)	None	(2)	-	285,176	-	285,176	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IAS 39 ‘Financial instruments : recognition and measurement’.
Note 2: Code of general ledger accounts: (1) Available-for-sale financial assets
(2) Financial assets carried at cost
(3) Financial assets at fair value through profit or loss
Note 3: Due to the amount is insignificant, combined disclosure is adopted.

D. Aggregate purchases or sales of the same securities reaching $300 million or 20% of paid-in capital or more:

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investor	Balance as at January 1, 2013		Addition		Disposal				Balance as at December 31, 2013	
					Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 1(1)	Capital Increase by Cash	Note 3	3,382,945	USD 3,382,945 (in thousands)	680,200	USD 680,200 (in thousands)	-	$ -	$ -	$ -	4,063,145	USD 4,063,145 (in thousands)
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystems Corporation	Note 1(1)	Capital Increase by Cash	Note 3	-	-	600,000	6,000,000	-	-	-	-	600,000	6,000,000
Foxconn (Far East) Limited	General Interface Solution Holding Limited	Note 1(1)	Note 2	None	-	-	25,500	USD 25,500 (in thousands)	-	-	-	-	25,500	USD 25,500 (in thousands)
Hyield Venture Capital Co., Ltd.	Taiwan Intelligent Fiber Optic Network Consortium	Note 1(1)	Public Market	None	-	-	35,643	405,649	-	-	-	-	35,643	405,649
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Interface Optoelectronics (Shenzhen) Co., Ltd.	Note 1(1)	Note 2	None	-	-	-	-	-	USD 39,500 (in thousands)	USD 39,500 (in thousands)	-	-	-
Hongfujin Precision Electrons (Yantai) Co., Ltd.	Interface Technology (ChengDu) Co., Ltd.	Note 1(1)	Note 2	None	-	-	-	-	-	USD 25,500 (in thousands)	USD 25,500 (in thousands)	-	-	-
Ocean Triumph Ltd.	Mediamarkt (China) Inter-National Retail Holding Ltd.	Note 1(1)	Note 4	None	Note 5	-	-	-	-	USD 17,500 (in thousands)	-	USD 17,500 (in thousands)	-	-
Foxconn (Far East) Limited	Olympus Corporation	Note 1(2)	Public Market	None	3,315	USD 46,197 (in thousands)	-	-	1,572	USD 47,187 (in thousands)	USD 25,010 (in thousands)	USD 22,177 (in thousands)	1,743	USD 21,187 (in thousands)
Foxteq Holding Inc.	MSDC denali investors, L.P.	Note 1(3)	Note 6	None	-	-	-	USD 30,000 (in thousands)	-	-	-	-	-	USD 30,000 (in thousands)

Note 1: Code of general ledger accounts is (1) investments accounted for under equity method (2) available-for-sale financial assets (3) financial assets carried at cost
Note 2: The counterparty is General Interface Solution Holding Limited (Formerly: Blooming Progress Limited)
Note 3: The counterparty is a subsidiary of the Company.
Note 4: The counterparty is Media-Saturn China-holding Limited.
Note 5: Because the investee company does not issue common stock, no common stock is held by the Company. The Company retains the original shareholding of 25%.
Note 6: Acquired through private placement.

E. Acquisition of real estate reaching $100 million or 20% of paid-in capital or more: None.
F. Disposal of real estate reaching $100 million or 20% of paid-in capital or more: None.
G. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more:

			Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Sales	$ 34,454,657	1	45-90 days	Note 1	Note 1	$ 26,998,491	4	Note 2
Hon Hai Precision Industry Co., Ltd.	SIO International Inc.	Note 5	Sales	27,731,987	1	100 days	Note 1	Note 1	7,685,873	1	
Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S. R. O.	Group	Sales	18,907,477	1	45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (PTE) Ltd.	Group	Sales	9,288,207	-	90 days	Note 1	Note 1	2,635,140	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S R. O.	Group	Sales	9,174,845	-	60 days	Note 1	Note 1	2,338,735	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Group	Sales	4,792,392	-	90 days	Note 1	Note 1	801,186	-	
Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Group	Sales	4,234,683	-	90 days	Note 1	Note 1	5,592,413	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Note 7	Sales	2,550,833	-	90 days	Note 1	Note 1	600,154	-	
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Sales	1,900,669	-	60 days	Note 1	Note 1	494,705	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Group	Sales	1,877,289	-	60 days	Note 1	Note 1	277,584	-	
Hon Hai Precision Industry Co., Ltd.	Nanhai Chi Mei Optoelectronics Ltd.	Note 7	Sales	1,250,046	-	90 days	Note 1	Note 1	491,562	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note 6	Sales	1,164,981	-	90 days	Note 1	Note 1	337,151	-	
Hon Hai Precision Industry Co., Ltd.	Foxteq Australia Pty Ltd.	Group	Sales	979,701	-	60 days	Note 1	Note 1	241,322	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Rus LLC	Group	Sales	888,371	-	45 days	Note 1	Note 1	129,194	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Group	Sales	888,155	-	120 days	Note 1	Note 1	655,542	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hon Hai Precision Industry Co., Ltd.	SIO International Holdings Limited	Note 6	Sales	$ 887,421	-	60 days	Note 1	Note 1	$ 90,622	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Technology Ltd.	Note 7	Sales	706,752	-	90 days	Note 1	Note 1	206,732	-	
Hon Hai Precision Industry Co., Ltd.	Zenith Profits Co., Ltd.	Affiliates	Sales	643,303	-	45 days	Note 1	Note 1	103,066	-	
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	594,975	-	60 days	Note 1	Note 1	1,273,460	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology PTE, Ltd.	Affiliates	Sales	584,509	-	90 days	Note 1	Note 1	84,947	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	Sales	512,175	-	30 days	Note 1	Note 1	91,638	-	
Hon Hai Precision Industry Co., Ltd.	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	450,621	-	90 days	Note 1	Note 1	237,301	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Pan International Electronics (Malaysia)	Affiliates	Sales	318,777	-	90 days	Note 1	Note 1	153,147	-	
Hon Hai Precision Industry Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Sales	294,407	-	90 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Group	Sales	257,847	-	90 days	Note 1	Note 1	25,644	-	
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	243,556	-	90 days	Note 1	Note 1	2,504,130	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division	Group	Sales	217,222	-	45 days	Note 1	Note 1	152,498	-	
Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology USA Inc.	Group	Sales	206,140	-	70 days	Note 1	Note 1	1,666	-	
Hon Hai Precision Industry Co., Ltd.	Funing Precision Component Co., Ltd.	Group	Sales	187,035	-	90 days	Note 1	Note 1	1,438,253	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliates	Sales	182,248	-	45 days	Note 1	Note 1	582,290	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Yantai Zheng Yi Precision Electronic Co., Ltd.	Affiliates	Sales	153,049	-	30 days	Note 1	Note 1	6,092	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes / accounts receivable (payable): Balance	Notes / accounts receivable (payable): Percentage of total notes / accounts receivable (payable)	Note
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Co.	Affiliates	Sales	$ 126,072	-	90 days	Note 1	Note 1	$ 32,784	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Note 7	Sales	114,413	-	90 days	Note 1	Note 1	62,097	-	
Hon Hai Precision Industry Co., Ltd.	Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliates	Sales	108,496	-	90 days	Note 1	Note 1	36,125	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note 4	Sales	100,226	-	30-90 days	Note 1	Note 1	14,772	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Group	Purchase	745,536,247	25	90 days	Note 1	Note 1	(217,652,991)	(35)	
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Purchase	612,504,729	21	90 days	Note 1	Note 1	(163,357,216)	(26)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Purchase	365,963,594	12	30-90 days	Note 1	Note 1	(73,123,413)	(12)	
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Group	Purchase	325,435,258	11	45 days	Note 1	Note 1	(37,803,768)	(6)	
Hon Hai Precision Industry Co., Ltd.	Universal Field International Limited	Group	Purchase	122,692,944	4	90 days	Note 1	Note 1	(28,528,389)	(5)	
Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	Group	Purchase	72,914,813	2	60 days	Note 1	Note 1	(4,048,419)	(1)	
Hon Hai Precision Industry Co., Ltd.	AMB Logistics Ltd.	Group	Purchase	23,262,721	1	60 days	Note 1	Note 1	(6,275,837)	(1)	
Hon Hai Precision Industry Co., Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	Purchase	15,287,104	1	30-90 days	Note 1	Note 1	(191)	-	
Hon Hai Precision Industry Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	5,082,454	-	90 days	Note 1	Note 1	(1,137,853)	-	
Hon Hai Precision Industry Co., Ltd.	NSG Technology, Inc.	Group	Purchase	3,736,595	-	30 days	Note 1	Note 1	(160,577)	-	Note 3
Hon Hai Precision Industry Co., Ltd.	Fortune Source Enterprises Limited	Affiliates	Purchase	2,701,580	-	90 days	Note 1	Note 1	(382,903)	-	
Hon Hai Precision Industry Co., Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Purchase	1,167,754	-	60 days	Note 1	Note 1	(440,278)	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Note 4	Purchase	$ 986,942	-	30 days	Note 1	Note 1	($ 481,608)	-	
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Purchase	776,734	-	75 days	Note 1	Note 1	(42,121)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology PTE. Ltd.	Affiliates	Purchase	537,168	-	90 days	Note 1	Note 1	(117,698)	-	
Hon Hai Precision Industry Co., Ltd.	FTC Technology Inc.	Affiliates	Purchase	527,812	-	60 days	Note 1	Note 1	(110,538)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note 6	Purchase	418,362	-	60 days	Note 1	Note 1	(172,400)	-	
Hon Hai Precision Industry Co., Ltd.	SIO International Inc.	Note 5	Purchase	321,633	-	90 days	Note 1	Note 1	(7,537)	-	
Hon Hai Precision Industry Co., Ltd.	Tekcon Electronics Corp.	Affiliates	Purchase	280,162	-	45 days	Note 1	Note 1	(466)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	Purchase	213,637	-	60 days	Note 1	Note 1	(19,741)	-	
Hon Hai Precision Industry Co., Ltd.	FTP Technology Inc.	Affiliates	Purchase	193,510	-	60 days	Note 1	Note 1	(40,121)	-	
Hon Hai Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	185,285	-	60 days	Note 1	Note 1	(4,527)	-	
Hon Hai Precision Industry Co., Ltd.	Lakers Trading Limited	Note 7	Purchase	156,859	-	90 days	Note 1	Note 1	(1,309)	-	
Hon Hai Precision Industry Co., Ltd.	Ampower Technology Co., Ltd.	Affiliates	Purchase	110,262	-	90 days	Note 1	Note 1	(35,273)	-	
Hon Hai Precision Industry Co., Ltd.	Franklin Management Ltd.	Group	Processing and molding costs	22,568,440	23	-	Note 1	Note 1	(19,928,615) (Shown as accrued expenses payable)	(18)	
Hon Hai Precision Industry Co., Ltd.	Success Rise Enterprises Ltd.	Group	Processing and molding costs	18,398,975	19	-	Note 1	Note 1	(4,908,625) (Shown as accrued expenses payable)	(5)	
Hon Hai Precision Industry Co., Ltd.	Heroic Legend Enterprises Ltd.	Group	Processing and molding costs	17,528,969	18	-	Note 1	Note 1	(19,027,739) (Shown as accrued expenses payable)	(19)	

Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Transaction Amount	Transaction Percentage of total purchases (sales)	Transaction Credit term	Differences in transaction terms compared to third party transactions Unit price	Differences in transaction terms compared to third party transactions Credit term	Notes / accounts receivable (payable) Balance	Notes / accounts receivable (payable) Percentage of total notes / accounts receivable (payable)	Note
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Group	Processing and molding costs	$ 15,885,771	16	-	Note 1	Note 1	($ 568,718) (Shown as accrued expenses payable)	(1)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	Processing and molding costs	11,694,186	12	-	Note 1	Note 1	(34,547,347) (Shown as accrued expenses payable)	(33)	
Hon Hai Precision Industry Co., Ltd.	Beyond Maximum Industrial Ltd.	Group	Processing and molding costs	6,787,660	7	-	Note 1	Note 1	(583,615) (Shown as accrued expenses payable)	(1)	
Hon Hai Precision Industry Co., Ltd.	Carston Ltd.	Group	Processing and molding costs	4,173,218	4	-	Note 1	Note 1	(25,022,370) (Shown as accrued expenses payable)	(24)	
Ambit Micorsystems (Zhong Shan) Corporation	Ambit Microsystems Corporation Ltd.	Group	Sales	2,405,023	99	45 days	Note 1	Note 1	-	-	
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Ltd.	Group	Sales	29,911,706	82	60 days	Note 1	Note 1	5,476,513	81	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Group	Sales	1,512,723	4	120 days	Note 1	Note 1	194,252	3	
Ambit Microsystem (Shanghai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	250,544	1	90 days	Note 1	Note 1	40,469	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology (India) Private Limited	Group	Sales	101,471	-	120 days	Note 1	Note 1	134,398	2	
Ambit Microsystem (Shanghai) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Group	Sales	315,817	1	60 days	Note 1	Note 1	33,873	1	
Ambit Microsystem (Shanghai) Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Sales	475,445	1	90 days	Note 1	Note 1	2,167	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Innolux Corporation Ltd.	Note 7	Purchase	120,696	-	60 days	Note 1	Note 1	(21,303)	-	
Ambit Microsystem (Shanghai) Co., Ltd.	CyberTAN Technology Inc.	Affiliates	Purchase	111,090	-	60 days	Note 1	Note 1	(9,801)	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	725,276	2	60 days	Note 1	Note 1	(129,105)	(2)	
Ambit Microsystem (Shanghai) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	266,714	1	90 days	Note 1	Note 1	(71,449)	(1)	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes / accounts receivable (payable): Balance	Notes / accounts receivable (payable): Percentage of total notes / accounts receivable (payable)	Note
Ingrasys Technology Co.Ltd.	Ingrasys Technology USA Inc.	Group	Sales	$ 11,584,604	61	70 days	Note 1	Note 1	$ 3,897,163	70	
Ingrasys Technology Co.Ltd.	PCE Paragon Solutions Kft.	Group	Sales	869,352	5	45 days	Note 1	Note 1	147,580	3	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Foxconn Precision Component (Beijing) Co., Ltd.	Group	Sales	144,952	1	60 days	Note 1	Note 1	45,226	3	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	520,903	5	60 days	Note 1	Note 1	197,355	11	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Nanning Futaihong Precision Industrial Co., Ltd.	Group	Sales	259,986	2	60 days	Note 1	Note 1	309,791	18	
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	146,239	21	90 days	Note 1	Note 1	(67,265)	(5)	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	170,235	1	45 days	Note 1	Note 1	206,254	10	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	1,174,792	8	60 days	Note 1	Note 1	1,996	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Nanning Futaihong Precision Industrial Co., Ltd.	Group	Sales	2,823,965	19	60 days	Note 1	Note 1	257,977	12	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	1,106,221	8	45 days	Note 1	Note 1	360,490	17	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	108,328	1	60 days	Note 1	Note 1	83,944	4	
Foxconn Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	1,465,431	22	45 days	Note 1	Note 1	137,420	11	
Foxconn Precision Component (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	1,148,102	17	30 days	Note 1	Note 1	93,421	7	
Foxconn Precision Component (Beijing) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	124,464	3	60 days	Note 1	Note 1	(18,565)	(1)	
FIH (Tian Jin) Precision Industry Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	840,251	36	30 days	Note 1	Note 1	527,438	65	
FIH (Tian Jin) Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	1,089,759	47	60 days	Note 1	Note 1	3,592	-	
FIH Do Brasil Industria E Comercio De Eletronicos Ltda.	IRIS World Enterprises Limited	Affiliates	Purchase	100,295	4	60 days	Note 1	Note 1	(32,271)	(2)	

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FIH Mexico Precision Industry Co., S.A. De C.V.	S&B Industry Inc.	Group	Sales	$ 615,040	9	60 days	Note 1	Note 1	$ 153,998	14	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Foxconn Precision Component (Beijing) Co., Ltd.	Group	Sales	254,153	2	60 days	Note 1	Note 1	162,964	18	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	225,129	1	45 days	Note 1	Note 1	222,348	24	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	109,358	1	30 days	Note 1	Note 1	62,564	7	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Group	Sales	208,576	1	45 days	Note 1	Note 1	26,370	3	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Foxconn Precision Component (Beijing) Co., Ltd.	Group	Sales	1,756,784	5	45 days	Note 1	Note 1	271,886	3	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Tian Jin) Precision Industry Co., Ltd.	Group	Sales	224,460	1	45 days	Note 1	Note 1	82,004	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	14,184,111	40	30 days	Note 1	Note 1	3,514,088	36	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Eliteday Enterprises Limited	Group	Sales	1,357,089	4	60 days	Note 1	Note 1	10,651	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	General Interface Solution Limited	Affiliates	Purchase	136,703	1	60 days	Note 1	Note 1	(4,105)	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	1,050,560	6	60 days	Note 1	Note 1	(692,409)	(9)	
FIH (Hong Kong) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	802,017	1	45 days	Note 1	Note 1	185,466	1	
FIH (Hong Kong) Limited	Chi Mei Communication System, Inc.	Group	Sales	646,801	1	90 days	Note 1	Note 1	85,571	-	
FIH (Hong Kong) Limited	FIH India Private Limited	Group	Sales	203,305	-	45 days	Note 1	Note 1	54,516	-	
FIH (Hong Kong) Limited	Foxconn Precision Component (Beijing) Co., Ltd.	Group	Sales	146,143	-	30 days	Note 1	Note 1	13,433	-	
FIH (Hong Kong) Limited	Sutech Industry Inc.	Group	Sales	482,841	1	75 days	Note 1	Note 1	-	-	
FIH (Hong Kong) Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	500,581	1	45 days	Note 1	Note 1	67,500	-	
FIH (Hong Kong) Limited	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Group	Sales	1,567,560	2	60 days	Note 1	Note 1	1,002,488	3	

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FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry	Group	Sales	$ 6,117,844	9	120 days	Note 1	Note 1	$ 4,801,120	13	
FIH (Hong Kong) Limited	Shenzhen Fuhongjie Technology Service Co., Ltd.	Group	Sales	196,891	-	60 days	Note 1	Note 1	93,732	-	
FIH (Hong Kong) Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	1,319,446	2	45 days	Note 1	Note 1	747,159	2	
FIH (Hong Kong) Limited	IRIS World Enterprises Limited	Affiliates	Purchase	132,381	-	90 days	Note 1	Note 1	(124,239)	-	
Nanning Futaihong Precision Industrial Co., Ltd.	Honxun Electrical Industry (Hangzhou)	Group	Sales	260,001	4	60 days	Note 1	Note 1	310,124	17	
Nanning Futaihong Precision Industrial Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	3,153,439	42	60 days	Note 1	Note 1	303,003	17	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	FIH Do Brasil Industria E Comercio De Eletronicos Ltda.	Group	Sales	237,448	1	45 days	Note 1	Note 1	82,616	7	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Group	Sales	1,515,830	4	45 days	Note 1	Note 1	-	-	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	38,136,822	95	30 days	Note 1	Note 1	1,128,181	92	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	1,239,407	3	60 days	Note 1	Note 1	(405,942)	(6)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	6,833,213	100	120 days	Note 1	Note 1	5,356,863	99	
Foxway Precision Industry (Hangzhou) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Group	Sales	119,346	23	45 days	Note 1	Note 1	43,050	33	
Carston Ltd.	FIH (Hong Kong) Limited	Group	Subcontract Revenue	370,979	5	90 days	Note 1	Note 1	200,610	1	
Carston Ltd.	General Interface Solution Limited	Affiliates	Subcontract Revenue	297,055	4	90 days	Note 1	Note 1	298,255	1	
Carston Ltd.	Lakers Trading Limited	Note 7	Subcontract Revenue	400,299	6	90 days	Note 1	Note 1	1,470,352	5	
Carston Ltd.	High Tempo International Ltd.	Affiliates	Subcontract Revenue	832,839	12	90 days	Note 1	Note 1	-	-	
Carston Ltd.	IRIS World Enterprises Limited	Affiliates	Subcontract Revenue	142,722	2	90 days	Note 1	Note 1	-	-	

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Carston Ltd.	High Tempo International Ltd.	Affiliates	Subcontract Fee	$ 762,714	17	90 days	Note 1	Note 1	($ 160,278)	-	
Carston Ltd.	Best Ever Industries Ltd.	Group	Subcontract Revenue	410,666	6	90 days	Note 1	Note 1	412,326	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	128,248	-	90 days	Note 1	Note 1	6,302	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	Sales	640,007	1	90 days	Note 1	Note 1	159,522	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	150,194	-	90 days	Note 1	Note 1	61,338	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Group	Sales	244,868	-	120 days	Note 1	Note 1	180,373	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	Sales	3,116,633	5	90 days	Note 1	Note 1	905,925	6	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	536,996	1	90 days	Note 1	Note 1	120,411	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	Sales	172,322	-	90 days	Note 1	Note 1	62,082	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	131,502	-	90 days	Note 1	Note 1	24,145	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	5,737,945	9	90 days	Note 1	Note 1	2,057,419	14	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	168,534	-	30 days	Note 1	Note 1	35,135	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Group	Sales	131,906	-	60 days	Note 1	Note 1	138,088	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	FuXun Tong Trading(ShenZhen) Co., Ltd.	Group	Sales	183,507	-	30 days	Note 1	Note 1	6,365	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	Sales	511,678	1	90 days	Note 1	Note 1	272,672	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	Sales	1,594,062	3	90 days	Note 1	Note 1	943,735	6	

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Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	$ 1,079,118	2	90 days	Note 1	Note 1	$ 556,634	4	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	115,000	-	90 days	Note 1	Note 1	51,588	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	FuTaiHua Precision Electronics (JiYuan) Limited	Group	Sales	631,803	1	30 days	Note 1	Note 1	364,807	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HongFuJin Precision Electrons (HengYang) Co., Ltd.	Group	Sales	329,627	1	30 days	Note 1	Note 1	41,150	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliates	Sales	406,100	1	30 days	Note 1	Note 1	90,223	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	146,391	-	90 days	Note 1	Note 1	22,904	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	1,105,002	6	90 days	Note 1	Note 1	(492,489)	(4)	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuhuigang Industral (Shenzhen) Co., Ltd.	Affiliates	Purchase	189,645	1	90 days	Note 1	Note 1	(24,112)	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Group	Subcontract Revenue	2,176,027	3	90 days	Note 1	Note 1	850,331	6	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Heroic Legend Enterprises Ltd.	Group	Subcontract Revenue	14,062,455	22	50 days	Note 1	Note 1	1,601,410	11	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Group	Subcontract Revenue	16,875,075	27	30 days	Note 1	Note 1	2,339,258	16	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Lakers Trading Limited	Note 7	Subcontract Revenue	200,887	-	90 days	Note 1	Note 1	-	-	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Beyond Maximum Industrial Ltd.	Group	Subcontract Revenue	5,157,646	71	30 days	Note 1	Note 1	129,101	6	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	127,938	2	90 days	Note 1	Note 1	6,264	-	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	1,719,327	24	30 days	Note 1	Note 1	1,752,784	78	
Fuhong Precision Component (Shenzhen) Co., Ltd.	Best Matrix Enterprises Ltd.	Group	Sales	296,855	100	30 days	Note 1	Note 1	28,493	98	
Champ Tech Optical (FoShan) Corporation	Futaihua Industrial (Shenzhen) Limited	Group	Sales	171,599	4	90 days	Note 1	Note 1	68,298	5	

			Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Champ Tech Optical (FoShan) Corporation	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	$ 133,449	3	90 days	Note 1	Note 1	$ 91,839	7	
Champ Tech Optical (FoShan) Corporation	Foxconn Technology PTE. Ltd.	Affiliates	Sales	2,469,984	57	90 days	Note 1	Note 1	614,763	44	
Champ Tech Optical (FoShan) Corporation	Fuzhun Precision (Shenzhen) Industry Co., Ltd.	Affiliates	Sales	103,469	2	90 days	Note 1	Note 1	73,060	5	
Champ Tech Optical (FoShan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	Sales	961,591	22	90 days	Note 1	Note 1	210,349	15	
Champ Tech Optical (FoShan) Corporation	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	116,923	4	30 days	Note 1	Note 1	(37,746)	(2)	
Champ Tech Optical (FoShan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	Purchase	340,491	10	90 days	Note 1	Note 1	(98,277)	(5)	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (kunshan)	Group	Sales	492,662	5	90 days	Note 1	Note 1	460,010	10	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	5,168,165	50	90 days	Note 1	Note 1	1,421,878	31	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Foxconn Technology PTE. Ltd.	Affiliates	Purchase	250,916	4	90 days	Note 1	Note 1	(149,771)	(5)	
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	MWM Co., Ltd.	Group	Subcontract Revenue	3,983,162	99	90 days	Note 1	Note 1	1,971,077	100	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	Sales	509,989	3	90 days	Note 1	Note 1	419,896	7	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan)	Group	Sales	2,189,544	12	90 days	Note 1	Note 1	1,168,003	20	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Ltd.	Group	Sales	1,112,428	6	90 days	Note 1	Note 1	942,207	16	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn Technology PTE. Ltd.	Affiliates	Sales	253,294	1	90 days	Note 1	Note 1	91,840	2	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Innolux Corporation Ltd.	Note 7	Purchase	693,396	4	90 days	Note 1	Note 1	(287,988)	(2)	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	104,450	1	90 days	Note 1	Note 1	(31,391)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes / accounts receivable (payable): Balance	Notes / accounts receivable (payable): Percentage of total notes / accounts receivable (payable)	Note
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	Sales	$ 502,114	3	90 days	Note 1	Note 1	$ 416,701	7	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Group	Sales	559,966	4	90 days	Note 1	Note 1	1,069,014	17	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kun Shan) Computer Connector Co., Ltd.	Group	Sales	204,247	1	90 days	Note 1	Note 1	65,129	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.-Singapore	Group	Sales	1,142,517	8	90 days	Note 1	Note 1	544,018	9	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	735,425	5	60 days	Note 1	Note 1	118,150	2	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	Sales	115,840	1	30 days	Note 1	Note 1	24,357	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	101,619	1	60 days	Note 1	Note 1	29,458	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn Technology PTE. Ltd.	Affiliates	Sales	331,091	2	90 days	Note 1	Note 1	121,145	2	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn Technology PTE. Ltd.	Affiliates	Purchase	240,049	3	90 days	Note 1	Note 1	(47,908)	(1)	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Group	Sales	400,804	3	90 days	Note 1	Note 1	1,583,778	62	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	Success Rise Enterprises Ltd.	Group	Subcontract Revenue	10,603,869	80	90 days	Note 1	Note 1	-	-	
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	2,216,391	17	90 days	Note 1	Note 1	814,710	100	
Hongye Precision Component (Kunshan)	FuXun Tong Trading (ShenZhen) Co., Ltd.	Group	Sales	2,453,600	78	30 days	Note 1	Note 1	1,067,982	78	
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kun Shan) Computer Connector Co., Ltd.	Group	Sales	7,694,842	100	90 days	Note 1	Note 1	4,343,734	99	
Qunkang Precision Component (Kunshan) Co., Ltd.	Smart Top International Ltd.	Group	Sales	1,192,903	100	90 days	Note 1	Note 1	105	100	
Competition Team Technologies Ltd.	FuTaiHua Precision Electronics (ZhenZhou) Limited	Group	Sales	466,909	-	90 days	Note 1	Note 1	41,272	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes / accounts receivable (payable): Balance	Notes / accounts receivable (payable): Percentage of total notes / accounts receivable (payable)	Note
Competition Team Technologies Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	$ 6,625,986	1	90 days	Note 1	Note 1	$ 4,613,149	2	
HighTech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Group	Sales	35,462,677	32	45 days	Note 1	Note 1	4,842,123	23	
HighTech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	722,138	1	60 days	Note 1	Note 1	4,394,985	21	
HighTech Electronics Components Inc.	Fusing International Inc.	Group	Sales	10,682,888	10	60 days	Note 1	Note 1	4,007,905	19	
HighTech Electronics Components Inc.	Competition Team Ireland Limited	Group	Sales	14,511,140	13	90 days	Note 1	Note 1	1,846,546	9	
HighTech Electronics Components Inc.	Foxconn Japan Co., Ltd.	Group	Sales	1,132,605	1	60 days	Note 1	Note 1	255,850	1	
HighTech Electronics Components Inc.	Foxconn Singapore PTE. Ltd.	Group	Sales	172,547	-	90 days	Note 1	Note 1	-	-	
Smart Top International Ltd.	Hongye Precision Component (Kunshan) Co., Ltd.	Group	Sales	118,109	4	60 days	Note 1	Note 1	98,553	26	
Smart Top International Ltd.	Competition Team Ireland Limited	Group	Sales	1,056,118	40	90 days	Note 1	Note 1	651	-	
Best Ever Industries Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	4,439,188	20	60 days	Note 1	Note 1	1,488,780	25	
Best Ever Industries Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	Sales	2,420,037	11	60 days	Note 1	Note 1	369,269	6	
Best Ever Industries Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	4,783,401	22	60 days	Note 1	Note 1	1,587,327	27	
Best Ever Industries Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	133,603	1	60 days	Note 1	Note 1	48,268	1	
Best Leap Enterprises Limited	Competition Team Technologies Ltd.	Group	Sales	704,223	-	90 days	Note 1	Note 1	-	-	
Best Leap Enterprises Limited	Fusing International Inc. Pte. Ltd.	Group	Sales	5,365,886	1	90 days	Note 1	Note 1	337,796	-	
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Limited	Group	Sales	3,755,989	1	90 days	Note 1	Note 1	989,482	1	

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Heroic Legend Enterprises Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Subcontract Revenue	$ 352,356	2	30 days	Note 1	Note 1	$ 36,968	-	
Skilltop Limited	Foxconn Image & Printing Product Pte. Ltd.	Group	Sales	1,643,532	98	45 days	Note 1	Note 1	1,706,605	100	
Tripleheads International Ltd.	Competition Team Ireland Limited	Group	Sales	727,929	65	90 days	Note 1	Note 1	164,565	30	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Group	Sales	297,772	1	90 days	Note 1	Note 1	236,478	2	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	178,926	-	30 days	Note 1	Note 1	117,984	1	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	4,211,381	8	30 days	Note 1	Note 1	1,468,086	15	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	24,362,629	43	30 days	Note 1	Note 1	2,267,737	23	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	YanTai FuHuaDa Precision Electronics Limited	Group	Sales	1,145,804	2	90 days	Note 1	Note 1	921,351	9	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Foxconn Technology PTE. Ltd.	Affiliates	Purchase	196,377	-	90 days	Note 1	Note 1	(47,768)	(1)	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	423,268	1	90 days	Note 1	Note 1	(126,147)	(1)	
Franklin Management Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	410,698	2	90 days	Note 1	Note 1	10,601	-	
Foxconn CZ S. R. O.	Foxconn Global Services Division S. R. O.	Group	Sales	113,516	-	45 days	Note 1	Note 1	15,056	-	
Foxconn CZ S. R. O.	Foxconn Rus LLC	Group	Sales	1,286,769	1	45 days	Note 1	Note 1	121,377	1	
Foxconn CZ S. R. O.	Foxconn TR Teknoloji San. Ltd. Sti.	Group	Sales	141,450	-	45 days	Note 1	Note 1	389,296	4	
Foxconn CZ S. R. O.	CyberTAN Technology Inc.	Affiliates	Purchase	642,413	2	20 days	Note 1	Note 1	(56,315)	-	
Foxconn CZ S. R. O.	Foxconn Technology PTE. Ltd.	Affiliates	Purchase	136,677	-	45 days	Note 1	Note 1	(14,822)	-	
Foxconn Global Services Division S. R. O.	Foxconn CZ S. R. O.	Group	Sales	492,482	85	45 days	Note 1	Note 1	110,219	61	
Fujin Precision Industrial (Jincheng) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	300,556	1	90 days	Note 1	Note 1	187,526	3	

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Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	$ 597,844	3	90 days	Note 1	Note 1	$ 371,247	7	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	2,060,010	10	90 days	Note 1	Note 1	93,265	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	FuTaiHua Precision Electronics (ZhenZhou) Limited	Group	Sales	348,761	2	90 days	Note 1	Note 1	84,370	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	11,190,578	52	90 days	Note 1	Note 1	561,939	10	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Group	Sales	2,334,485	11	90 days	Note 1	Note 1	1,568,215	28	
Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Group	Sales	446,960	3	90 days	Note 1	Note 1	866,740	15	
Fujin Precision Industrial (Jincheng) Co., Ltd.	MWM Co., Ltd.	Group	Sales	575,858	3	90 days	Note 1	Note 1	765,607	14	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	172,768	1	90 days	Note 1	Note 1	155,279	3	
Fujin Precision Industrial (Jincheng) Co., Ltd.	FuTaiHua Precision Electronics (JiYuan) Limited	Group	Sales	1,270,577	6	90 days	Note 1	Note 1	427,749	8	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	150,488	1	90 days	Note 1	Note 1	104,000	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	760,968	10	90 days	Note 1	Note 1	(352,431)	(11)	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	151,107	2	90 days	Note 1	Note 1	72,387	1	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	Sales	1,488,663	24	60 days	Note 1	Note 1	615,351	6	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Group	Sales	576,342	9	90 days	Note 1	Note 1	5,866,240	58	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan)	Group	Sales	2,585,239	42	90 days	Note 1	Note 1	2,252,284	22	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	102,470	2	30 days	Note 1	Note 1	7,364	-	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	196,784	3	30 days	Note 1	Note 1	124,674	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes / accounts receivable (payable): Balance	Notes / accounts receivable (payable): Percentage of total notes / accounts receivable (payable)	Note
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	Sales	$ 199,982	3	90 days	Note 1	Note 1	$ 70,367	1	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	321,109	31	30 days	Note 1	Note 1	86,869	55	
Shenzhen Fuhongjie Technology Service Co., Ltd.	Carston Ltd.	Group	Subcontract Revenue	721,315	69	30 days	Note 1	Note 1	72,263	45	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	1,574,528	43	90 days	Note 1	Note 1	454,716	32	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	Sales	339,154	9	90 days	Note 1	Note 1	181,040	13	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	151,225	4	90 days	Note 1	Note 1	19,269	1	
Jizhun Precision Industry (Huizhou) Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Group	Sales	112,797	3	60 days	Note 1	Note 1	74,122	5	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys Technology Co., Ltd.	Group	Sales	273,512	47	30 days	Note 1	Note 1	20,811	55	
Shenzhen Fertile Plan International Logistics Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	Sales	111,067	12	90 days	Note 1	Note 1	47,202	9	
Shenzhen Fertile Plan International Logistics Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	175,938	19	90 days	Note 1	Note 1	179,361	34	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	Sales	405,386	61	30 days	Note 1	Note 1	613,776	71	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Huaian Fulitong Trading Co., Ltd.	Group	Sales	253,060	38	30 days	Note 1	Note 1	239,460	28	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Success Rise Enterprises Ltd.	Group	Subcontract Revenue	7,455,433	80	30 days	Note 1	Note 1	589,225	19	
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	Subcontract Revenue	1,922,382	20	30 days	Note 1	Note 1	2,263,221	72	
PCE Paragon Solutions (USA) Inc.	PCE Paragon Solutions Kft.	Group	Sales	104,286	30	60 days	Note 1	Note 1	20,205	15	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Group	Sales	213,382	3	45 days	Note 1	Note 1	38,822	3	

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Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprise Limited	Group	Sales	$ 97,304,623	96	60 days	Note 1	Note 1	$ 5,121,574	78	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De Trading Co., Ltd.	Group	Sales	161,404	-	120 days	Note 1	Note 1	120,969	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology PTE. Ltd.	Affiliates	Purchase	969,021	1	30 days	Note 1	Note 1	(329,733)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	Purchase	844,911	1	90 days	Note 1	Note 1	(236,409)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	665,493	1	90 days	Note 1	Note 1	(107,124)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	2,220,405	2	90 days	Note 1	Note 1	(696,524)	(4)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Group	Sales	137,223	-	60 days	Note 1	Note 1	97,383	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Competition Team Technology Pte. Ltd.	Group	Sales	418,284	-	30 days	Note 1	Note 1	44,796	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	645,538	-	90 days	Note 1	Note 1	109,318	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Full Profit International Limited	Group	Sales	724,124	-	30 days	Note 1	Note 1	110,760	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	Sales	93,749,870	59	30 days	Note 1	Note 1	26,458,911	79	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Group	Sales	297,083	-	90 days	Note 1	Note 1	19,670	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	YanTai FuHuaDa Precision Electronics Limited	Group	Sales	6,109,575	4	90 days	Note 1	Note 1	2,197,252	7	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Premier Image Technology (China) Ltd.	Group	Sales	339,355	-	90 days	Note 1	Note 1	84,327	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	Sales	45,396,163	29	30 days	Note 1	Note 1	3,511,768	10	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology PTE. Ltd.	Affiliates	Purchase	257,296	-	90 days	Note 1	Note 1	(39,785)	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
Hongfujin Precision Industry (Yantai) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	$ 1,963,768	1	90 days	Note 1	Note 1	($ 538,757)	(1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	784,945	1	90 days	Note 1	Note 1	(418,992)	(1)	
Falcon Precision Trading Limited	Fusing International Inc. Pte. Ltd.	Group	Sales	9,068,900	3	45 days	Note 1	Note 1	2,025,782	5	
Falcon Precision Trading Limited	Futaihua Industrial (Shenzhen) Limited	Group	Sales	147,136	-	90 days	Note 1	Note 1	2,909	-	
Universal Field International Limited	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	130,503	-	90 days	Note 1	Note 1	37,852	-	
Universal Field International Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	190,488	-	30 days	Note 1	Note 1	63,786	-	
Top Step Enterprise Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	1,219,194	1	45 days	Note 1	Note 1	259,624	2	
Foxconn Technology CZ S. R. O.	Foxconn CZ S. R. O.	Group	Sales	108,780	99	45 days	Note 1	Note 1	49,267	99	
Foxconn RUS LLC	Foxconn CZ S. R. O.	Group	Sales	131,806	99	45 days	Note 1	Note 1	19,289	100	
Fugion Material Technology (Shenzhen)	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	Sales	849,752	13	90 days	Note 1	Note 1	57,267	38	
Fugion Material Technology (Shenzhen)	FuDing(ZhengZhou) Precision Industry Co., Ltd.	Group	Sales	423,955	7	90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen)	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	Sales	265,418	4	90 days	Note 1	Note 1	5,055	3	
Huaian Fulitong Trading Co., Ltd.	Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Group	Sales	154,136	9	30 days	Note 1	Note 1	106,801	27	
Foxconn Image & Printing Product Pte. Ltd.	Fuhuajie Industrial (Shenzhen) Limited	Group	Sales	123,037	-	30 days	Note 1	Note 1	46,030	58	
Foxconn Image & Printing Product Pte. Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	603,723	1	60 days	Note 1	Note 1	186,798	2	
Futaihua Industrial (Shenzhen) Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	353,593	-	90 days	Note 1	Note 1	162,047	-	
Futaihua Industrial (Shenzhen) Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	471,821	-	90 days	Note 1	Note 1	270,379	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes / accounts receivable (payable): Balance	Notes / accounts receivable (payable): Percentage of total notes / accounts receivable (payable)	Note
Futaihua Industrial (Shenzhen) Limited	Best Leap Enterprises Limited	Group	Sales	$ 647,231,630	94	90 days	Note 1	Note 1	$ 95,795,830	88	
Futaihua Industrial (Shenzhen) Limited	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	560,805	-	90 days	Note 1	Note 1	114,009	-	
Futaihua Industrial (Shenzhen) Limited	HongFuJin Precision Electronics (ChengDu) Limited	Group	Sales	5,084,793	1	90 days	Note 1	Note 1	1,268,218	1	
Futaihua Industrial (Shenzhen) Limited	FuTaiHua Precision Electronics (ChengDu) Limited	Group	Sales	504,144	-	90 days	Note 1	Note 1	212,662	-	
Futaihua Industrial (Shenzhen) Limited	FuTaiHua Precision Electronics (ZhenZhou) Limited	Group	Sales	309,573	-	90 days	Note 1	Note 1	49,264	-	
Futaihua Industrial (Shenzhen) Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	10,257,502	2	90 days	Note 1	Note 1	3,915,994	4	
Futaihua Industrial (Shenzhen) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	622,552	-	90 days	Note 1	Note 1	435,001	-	
Futaihua Industrial (Shenzhen) Limited	FuTaiHua Precision Electronics (JiYuan) Limited	Group	Sales	4,401,477	1	90 days	Note 1	Note 1	3,380,274	3	
Futaihua Industrial (Shenzhen) Limited	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	799,841	-	90 days	Note 1	Note 1	232,941	-	
Futaihua Industrial (Shenzhen) Limited	Foxconn CMMSG Industria De Eletronicos Ltda.	Group	Sales	1,050,371	-	90 days	Note 1	Note 1	448,589	-	
Futaihua Industrial (Shenzhen) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Sales	330,248	-	90 days	Note 1	Note 1	24,220	-	
Futaihua Industrial (Shenzhen) Limited	Ruizhida Optoelectronics (Shenzhen) Limited	Affiliates	Sales	267,484	-	90 days	Note 1	Note 1	61,821	-	
Futaihua Industrial (Shenzhen) Limited	Innocom Technology (Shenzhen) Co., Ltd.	Note 7	Purchase	207,540	-	90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	691,443	-	90 days	Note 1	Note 1	(292,809)	-	
Futaihua Industrial (Shenzhen) Limited	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	508,623	-	90 days	Note 1	Note 1	(150,665)	-	
Futaihua Industrial (Shenzhen) Limited	Fuzhun Precision (Shenzhen) Industry Co., Ltd.	Affiliates	Purchase	567,861	-	90 days	Note 1	Note 1	(11,945)	-	

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Futaihua Industrial (Shenzhen) Limited	IRIS World Enterprises Limited	Affiliates	Purchase	$ 7,522,809	1	90 days	Note 1	Note 1	($ 3,069,896)	(1)	
Fuhuajie Industrial (Shenzhen) Limited	Skilltop Limited	Group	Sales	1,738,723	46	45 days	Note 1	Note 1	885,212	57	
Fuhuajie Industrial (Shenzhen) Limited	Foxconn Image & Printing Product Pte. Ltd.	Group	Sales	186,450	5	30 days	Note 1	Note 1	-	-	
Fuhuajie Industrial (Shenzhen) Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	1,642,867	44	60 days	Note 1	Note 1	580,122	38	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	Sales	115,097,147	93	60 days	Note 1	Note 1	26,376,410	89	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	5,230,665	4	90 days	Note 1	Note 1	1,645,899	6	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Group	Sales	321,523	-	90 days	Note 1	Note 1	319,152	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation Ltd.	Note 7	Purchase	3,454,857	14	90 days	Note 1	Note 1	(910,700)	(4)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	160,934	1	30 days	Note 1	Note 1	(54,259)	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	377,230	1	90 days	Note 1	Note 1	(110,590)	(1)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	1,716,598	7	90 days	Note 1	Note 1	(697,254)	(3)	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Group	Sales	311,826	11	60 days	Note 1	Note 1	174,479	25	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	180,523	6	90 days	Note 1	Note 1	33,173	5	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	184,098	7	90 days	Note 1	Note 1	19,790	3	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	YanTai FuHuaDa Precision Electronics Limited	Group	Sales	1,311,869	47	90 days	Note 1	Note 1	342,450	48	
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	Pan-International Industrial Co.	Affiliates	Purchase	106,665	5	90 days	Note 1	Note 1	(34,208)	(5)	

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Chongqingshi Futaitong Logistics Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	$ 832,040	71	60 days	Note 1	Note 1	$ 433,365	88	
Chongqingshi Futaitong Logistics Limited	Chongqing Hongdaofu Technology Co., Ltd.	Affiliates	Sales	222,054	19	60 days	Note 1	Note 1	58,275	12	
HongFuJing Precision Electronics (TianJin) Co., Ltd.	Jizhun Precision Industry (Huizhou) Co., Ltd.	Group	Sales	112,797	-	60 days	Note 1	Note 1	74,122	1	
HongFuJing Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Group	Sales	33,603,528	84	90 days	Note 1	Note 1	3,077,652	86	
FuXun Tong Trading(ShenZhen) Co., Ltd.	Efeihu (Beijing) E-commerce Ltd.	Group	Sales	112,618	3	30 days	Note 1	Note 1	465	-	
HongFuJin Precision Electronics (ChengDu) Limited	Falcon Precision Trading Limited	Group	Sales	336,452,090	88	90 days	Note 1	Note 1	19,575,624	57	
HongFuJin Precision Electronics (ChengDu) Limited	Futaihua Industrial (Shenzhen) Limited	Group	Sales	22,985,707	6	90 days	Note 1	Note 1	13,505,002	40	
HongFuJin Precision Electronics (ChengDu) Limited	Foxconn CMMSG Industria De Eletronicos Ltda.	Group	Sales	626,333	-	90 days	Note 1	Note 1	370,399	1	
HongFuJin Precision Electronics (ChengDu) Limited	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	292,816	-	90 days	Note 1	Note 1	(105,836)	-	
HongFuJin Precision Electronics (ChengDu) Limited	IRIS World Enterprises Limited	Affiliates	Purchase	4,293,720	1	90 days	Note 1	Note 1	(1,606,155)	(2)	
FuTaiHua Precision Electronics (ChengDu) Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	271,904	9	90 days	Note 1	Note 1	112	-	
FuTaiHua Precision Electronics (ChengDu) Limited	Futaihua Industrial (Shenzhen) Limited	Group	Sales	154,018	5	90 days	Note 1	Note 1	38,660	5	
FuTaiHua Precision Electronics (ChengDu) Limited	HongFuJin Precision Electronics (ChengDu) Limited	Group	Sales	2,190,453	75	90 days	Note 1	Note 1	630,085	78	
FuTaiHua Precision Electronics (ChengDu) Limited	Interface Technology (ChengDu) Co., Ltd.	Affiliates	Sales	163,098	6	30 days	Note 1	Note 1	123,327	15	
Wan Ma Ben Teng Trading Co., Ltd. - China Jiaxin	Wang Hui Trading Co., Ltd. - China Shanghai	Group	Sales	122,225	58	30 days	Note 1	Note 1	887	-	
FuDing (ZhengZhou) Precision Industry Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	348,997	7	90 days	Note 1	Note 1	197,155	20	

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FuDing (ZhengZhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Group	Sales	$ 897,480	17	60 days	Note 1	Note 1	$ 499,759	50	
YanTai FuHuaDa Precision Electronics Limited	Universal Field International Limited	Group	Sales	5,810,465	29	30 days	Note 1	Note 1	298,638	6	
YanTai FuHuaDa Precision Electronics Limited	FuXun Tong Trading (ShenZhen) Co., Ltd.	Group	Sales	806,910	4	30 days	Note 1	Note 1	440,938	9	
YanTai FuHuaDa Precision Electronics Limited	Competition Team Ireland Limited	Group	Sales	199,404	1	90 days	Note 1	Note 1	26,994	1	
YanTai FuHuaDa Precision Electronics Limited	HongFuJin Precision Electrons (HengYang) Co., Ltd.	Group	Sales	431,058	2	30 days	Note 1	Note 1	304,798	6	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	Sales	7,403,342	88	90 days	Note 1	Note 1	448,849	56	
Chengdu Fu Tai Logistics Co., Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	Sales	191,776	56	90 days	Note 1	Note 1	97,019	73	
System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	422,489	7	60 days	Note 1	Note 1	18,869	1	
System Integration Electronics (Hangzhou) Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	Sales	598,191	10	60 days	Note 1	Note 1	713,502	54	
NanNing FuGui Precision Industrial Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	Sales	278,750	1	90 days	Note 1	Note 1	29,134	-	
NanNing FuGui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	252,934	-	60 days	Note 1	Note 1	128,467	1	
NanNing FuGui Precision Industrial Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Group	Sales	598,789	1	30 days	Note 1	Note 1	714,216	5	
NanNing FuGui Precision Industrial Co., Ltd.	Mega Well Limited	Group	Sales	26,085,368	50	30 days	Note 1	Note 1	4,524,393	32	
NanNing FuGui Precision Industrial Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	795,970	18	90 days	Note 1	Note 1	(188,802)	(1)	
FuTaiHua Precision Electronics (ZhenZhou) Limited	Competition Team Technologies Ltd.	Group	Sales	451,800	2	90 days	Note 1	Note 1	23,683	-	
FuTaiHua Precision Electronics (ZhenZhou) Limited	Futaihua Industrial (Shenzhen) Limited	Group	Sales	9,719,348	43	90 days	Note 1	Note 1	2,129,458	39	

			Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
FuTaiHua Precision Electronics (ZhenZhou) Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	$ 10,140,279	45	90 days	Note 1	Note 1	$ 2,683,352	49	
FuTaiHua Precision Electronics (ZhenZhou) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	2,401,127	10	90 days	Note 1	Note 1	595,925	11	
FuTaiHua Precision Electronics (ZhenZhou) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	433,928	42	90 days	Note 1	Note 1	(181,826)	(42)	
HongFuJin Precision Electronics (ZhenZhou) Limited	Competition Team Technologies Ltd.	Group	Sales	781,437,954	93	90 days	Note 1	Note 1	155,241,394	94	
HongFuJin Precision Electronics (ZhenZhou) Limited	Futaihua Industrial (Shenzhen) Limited	Group	Sales	4,626,974	1	90 days	Note 1	Note 1	-	-	
HongFuJin Precision Electronics (ZhenZhou) Limited	FuDing (ZhengZhou) Precision Industry Co., Ltd.	Group	Sales	116,088	-	90 days	Note 1	Note 1	35,905	-	
HongFuJin Precision Electronics (ZhenZhou) Limited	FuTaiHua Precision Electronics (ZhenZhou) Limited	Group	Sales	1,017,798	-	90 days	Note 1	Note 1	272,787	-	
HongFuJin Precision Electronics (ZhenZhou) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	54,193,255	6	90 days	Note 1	Note 1	9,889,313	6	
HongFuJin Precision Electronics (ZhenZhou) Limited	FuTaiHua Precision Electronics (JiYuan) Limited	Group	Sales	218,337	-	90 days	Note 1	Note 1	18,515	-	
HongFuJin Precision Electronics (ZhenZhou) Limited	Foxconn CMMSG Industria De Eletronicos Ltda.	Group	Sales	621,417	-	90 days	Note 1	Note 1	149,339	-	
HongFuJin Precision Electronics (ZhenZhou) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	1,164,708	1	30 days	Note 1	Note 1	(606,994)	-	
HongFuJin Precision Electronics (ZhenZhou) Limited	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	492,160	-	90 days	Note 1	Note 1	(263,240)	-	
HongFuJin Precision Electronics (ZhenZhou) Limited	Pan-International Industrial Co.	Affiliates	Purchase	153,416	-	90 days	Note 1	Note 1	(70,813)	-	
HongFuJin Precision Electronics (ZhenZhou) Limited	IRIS World Enterprises Limited	Affiliates	Purchase	12,167,601	10	90 days	Note 1	Note 1	(5,250,303)	(2)	
ZhengZhou FuLianWang Electronic Technology Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	1,020,505	95	90 days	Note 1	Note 1	756,801	97	
Profit New Limited	Ingrasys Technology Co., Ltd.	Group	Sales	431,911	1	90 days	Note 1	Note 1	29,530	1	
ChengDu XunFeng Trading Co., Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	Sales	771,207	98	90 days	Note 1	Note 1	52	100	

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HongZhaoDa Integrated Innovative Service (KunShan) Co., Ltd.	Smart Top International Ltd.	Group	Sales	$ 1,499,325	100	90 days	Note 1	Note 1	$ 276,199	100	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	11,903,679	22	60 days	Note 1	Note 1	1,945,950	28	
Competition Team Ireland Limited	Fusing International Inc.	Group	Sales	384,252	1	60 days	Note 1	Note 1	18,925	-	
Competition Team Ireland Limited	Innolux Corporation Ltd.	Note 7	Purchase	851,078	2	60 days	Note 1	Note 1	(37,471)	(1)	
WWW (Jin Cheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	991,365	47	90 days	Note 1	Note 1	108,381	33	
WWW (Jin Cheng) Co., Ltd.	Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Group	Sales	154,283	7	90 days	Note 1	Note 1	61,861	19	
WWW (Jin Cheng) Co., Ltd.	Best Ever Industries Ltd.	Group	Sales	208,912	11	60 days	Note 1	Note 1	48,557	15	
WWW (Jin Cheng) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	244,444	12	90 days	Note 1	Note 1	39,441	12	
MWM Co., Ltd.	Best Ever Industries Ltd.	Group	Sales	4,605,730	100	30 days	Note 1	Note 1	2,941,676	100	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	7,985,974	5	90 days	Note 1	Note 1	1,165,658	11	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	11,698,611	7	90 days	Note 1	Note 1	4,069,987	37	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	Sales	139,101,153	86	7 days	Note 1	Note 1	3,816,436	35	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn CMMSG Industria De Eletronicos Ltda.	Group	Sales	3,281,731	2	90 days	Note 1	Note 1	1,743,886	16	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	15,449,519	20	90 days	Note 1	Note 1	(3,999,435)	(11)	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	IRIS World Enterprises Limited	Affiliates	Purchase	1,532,469	2	90 days	Note 1	Note 1	(743,702)	(2)	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Competition Team Ireland Limited	Group	Sales	2,543,380	100	30 days	Note 1	Note 1	74,346	3	
FuTaiHua Precision Electronics (JiYuan) Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	Sales	620,636	2	90 days	Note 1	Note 1	204,170	2	
FuTaiHua Precision Electronics (JiYuan) Limited	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	Sales	942,244	3	90 days	Note 1	Note 1	-	-	
FuTaiHua Precision Electronics (JiYuan) Limited	Futaihua Industrial (Shenzhen) Limited	Group	Sales	3,211,810	8	90 days	Note 1	Note 1	2,275,891	14	

			Transaction				Differences in transaction terms compared to third party transactions		Notes / accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes / accounts receivable (payable)	Note
FuTaiHua Precision Electronics (JiYuan) Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	$ 26,627,267	64	90 days	Note 1	Note 1	$ 1,538,629	9	
FuTaiHua Precision Electronics (JiYuan) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	Purchase	758,991	2	90 days	Note 1	Note 1	(206,131)	(2)	
Ambit Microsystems Corporation Limited	Ambit Micorsystems (Zhong Shan) Corporation	Group	Sales	2,384,608	48	60 days	Note 1	Note 1	283,285	-	
HongFuJin Precision Electrons (HengYang) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	Sales	575,027	27	90 days	Note 1	Note 1	264,983	30	
Innocom Technology (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing)	Group	Sales	447,475	92	60 days	Note 1	Note 1	97,755	75	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	Sales	104,378	1	60 days	Note 1	Note 1	104,800	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	Sales	726,935	5	90 days	Note 1	Note 1	729,873	6	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Group	Sales	143,864	1	30 days	Note 1	Note 1	1,874	-	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Limited	Group	Sales	854,357	6	90 days	Note 1	Note 1	857,810	7	
Foxconn Interconnect Technology Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	Sales	227,219	2	90 days	Note 1	Note 1	228,138	2	
Foxconn Interconnect Technology Limited	HongFuJin Precision Electronics (ChengDu) Limited	Group	Sales	527,775	4	90 days	Note 1	Note 1	529,908	5	
Foxconn Interconnect Technology Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	Sales	1,433,823	10	90 days	Note 1	Note 1	1,439,618	12	
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	Sales	148,061	1	90 days	Note 1	Note 1	148,659	1	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Group	Sales	436,609	3	90 days	Note 1	Note 1	438,374	4	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Ganzhou) Co., Ltd.	Affiliates	Purchase	305,327	-	30 days	Note 1	Note 1	(306,561)	(2)	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	Purchase	567,319	-	30 days	Note 1	Note 1	(569,612)	(4)	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Group	Sales	6,253,212	100	7 days	Note 1	Note 1	1,953,840	100	
NSG Technology Inc.	Heroic Legend Enterprises Ltd.	Group	Sales	488,940	-	30 days	Note 1	Note 1	-	-	

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NSG Technology Inc.	Competition Team Ireland Limited	Group	Sales	$ 164,915	4	30 days	Note 1	Note 1	$ 44,564	13	
Foxconn Japan Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	Purchase	397,195	5	90 days	Note 1	Note 1	(114,192)	(10)	
Foxconn Singapore Pte. Ltd.	FIH (Hong Kong) Limited	Group	Sales	107,709	1	60 days	Note 1	Note 1	29,461	1	
Foxconn Singapore Pte. Ltd.	Foxconn TR Teknoloji San. Ltd. sti.	Group	Sales	3,100,601	32	90 days	Note 1	Note 1	645,336	27	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	Sales	279,366	2	90 days	Note 1	Note 1	176,341	6	
Premier Image Technology (China) Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	Sales	354,286	3	90 days	Note 1	Note 1	56,132	2	
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Group	Sales	10,376,453	83	90 days	Note 1	Note 1	1,708,139	54	
Premier Image Technology (China) Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Group	Sales	422,626	3	90 days	Note 1	Note 1	86,402	3	
Premier Image Technology (China) Ltd.	Foxstar Technology Co., Ltd.	Affiliates	Sales	402,192	3	90 days	Note 1	Note 1	2,391	-	
Premier Image Technology (China) Ltd.	Innolux Corporation Ltd.	Note 7	Purchase	108,188	1	60 days	Note 1	Note 1	-	-	
Premier Image Technology (China) Ltd.	Pan International Industry Co., Ltd.	Affiliates	Purchase	331,731	4	90 days	Note 1	Note 1	(21,051)	(2)	
Foxconn Slovakia, SPOL. S R. O.	KunShan Eson Precision Engineering Co., Ltd.	Affiliates	Purchase	467,219	5	60 days	Note 1	Note 1	(89,266)	(4)	
Fuhong Precision Component (Bac Giang) Limited	Funing Precision Component Co., Ltd.	Group	Sales	175,703	-	60 days	Note 1	Note 1	22,415	-	
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Group	Sales	853,613	-	60 days	Note 1	Note 1	857,062	1	
Fenix Industria De Eletronicos Ltda.	Foxconn CMMSG Industria De Eletronicos Ltda.	Group	Sales	864,389	-	90 days	Note 1	Note 1	36,669	-	
Foxconn CMMSG Industria De Eletronicos Ltda.	FIH Do Brasil Industria E Comercio De Eletronicos Ltda	Group	Sales	245,373	1	45 days	Note 1	Note 1	113,899	-	

Note 1: The prices and terms to related parties were not significantly different from transaction 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.

Note 3: As of December 31, 2013, the prepayment of the Company is $105,064.

Note 4: The Company's chairman is a brother of the Company's chairman.

Note 5: The counterparty is a subsidiary of SIO International Holdings Limited.

Note 6: The Company's chairman is a major shareholder of the counterparty.

Note 7: The counterparty of the investee is an indirect subsidiary of Innolux Corporation.

H. Receivables from related parties reaching $100 million or 20% of paid-in capital or more:

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	$ 26,998,491	4	$ 2,281,734	Subsequent Collection	$ 8,276,729	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Group	12,868,596 (Shown as other receivables) (Note 1)	-	291,112	Subsequent Collection	9,779,192	-
Hon Hai Precision Industry Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	192,610,653 (Shown as other receivables) (Note 1)	-	36,169	Subsequent Collection	47,960,534	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Group	138,704,541 (Shown as other receivables) (Note 1)	-	-	-	91,960,989	-
Hon Hai Precision Industry Co., Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	45,154,098 (Shown as other receivables) (Note 1)	-	-	-	38,557,367	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	20,428,467 (Shown as other receivables) (Note 1)	-	-	-	6,239,922	-
Hon Hai Precision Industry Co., Ltd.	Universal Field International Limited	Group	20,801,935 (Shown as other receivables) (Note 1)	-	130	Subsequent Collection	20,801,935	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Group	14,595,251 (Shown as other receivables) (Note 1)	-	-	-	1,602,122	-
Hon Hai Precision Industry Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	9,010,520 (Shown as other receivables) (Note 1)	-	-	-	7,553,272	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Limited	Group	6,698,805 (Shown as other receivables) (Note 1)	-	-	-	1,764,182	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	SIO International Inc.	Note 2	$ 7,685,873	3	$ 189,118	Subsequent Collection	$ 6,442,636	$ -
Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Group	5,592,413	2	971,043	Subsequent Collection	599,814	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd.	Group	2,635,140	4	75,470	Subsequent Collection	2,393,888	-
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Group	2,504,130	3	723,381	Subsequent Collection	1,271,161	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, SPOL S R. O.	Group	2,338,735	5	6,416	Subsequent Collection	2,231,877	-
Hon Hai Precision Industry Co., Ltd.	Funing Precision Component Co., Ltd.	Group	1,438,253	5	11,241	Subsequent Collection	1,108,814	-
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Group	1,273,460	8	5,064	Subsequent Collection	901,800	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Group	801,186	5	157	Subsequent Collection	801,186	-
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Group	655,542	3	441	Subsequent Collection	446,313	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Note 4	600,154	3	231	Subsequent Collection	206,010	-
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Shenzhen) Co., Ltd.	Affiliates	582,290	6	-	-	520,894	-
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Affiliates	494,705	5	43,735	Subsequent Collection	488,501	-
Hon Hai Precision Industry Co., Ltd.	Nanhai Chi Mei Optoelectronics Ltd.	Note 4	491,562	4	52	Subsequent Collection	298,274	-
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Note 3	337,151	3	26,985	Subsequent Collection	182,880	-
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Group	277,584	6	-	-	265,522	-
Hon Hai Precision Industry Co., Ltd.	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliates	274,356	3	1,450	Subsequent Collection	196,948	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Foxteq Australia Pty Ltd.	Group	$ 241,322	4	$ 3,347	Subsequent Collection	$ 148,850	$ -
Hon Hai Precision Industry Co., Ltd.	Fukui Precision Component (Shenzhen) Co., Ltd.	Affiliates	237,301	3	-	-	183,814	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Technology Ltd.	Note 4	206,732	4	238	Subsequent Collection	116,636	-
Hon Hai Precision Industry Co., Ltd.	Pan International Electronics (Malaysia)	Affiliates	153,147	4	911	Subsequent Collection	122,579	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S. R. O.	Group	152,498	2	138,114	Subsequent Collection	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn RUS LLC	Group	129,194	7	-	-	129,194	-
Hon Hai Precision Industry Co., Ltd.	Zenith Profits Co., Ltd.	Affiliates	103,066	-	-	-	103,066	-
Ambit Microsystem (Shanghai) Co., Ltd.	Amb Logistics Ltd.	Group	5,476,513	9	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (shanghai) Ltd.	Group	194,252	8	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Foxconn Technology (India) Private Limited	Group	134,398	1	88,060	Subsequent Collection	15,744	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Group	3,897,163	4	1,537,501	Subsequent Collection	2,170,515	-
Ingrasys Technology Inc.	PCE Paragon Solutions Kft.	Group	147,580	7	6,996	Subsequent Collection	146,162	-
Foxnum Technology Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	324,167	-	-	-	595	-
Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (Hong Kong) Limited	Group	197,355	5	-	-	56,196	-
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Nanning Futaihong Precision Industrial Co., Ltd.	Group	309,791	2	-	-	-	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	206,254	-	-	-	96	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Nanning Futaihong Precision Industrial Co., Ltd.	Group	$ 257,977	5	$ -	-	$ 7,175	$ -
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	360,490	4	-	-	117,699	-
Foxconn Precision Component (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	137,420	-	-	-	6,046	-
FIH (Tian Jin) Precision Industry Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	527,438	3	-	-	41,228	-
FIH Mexico Industry S.A. DE C.V	S&B Industry Inc.	Group	153,998	7	-	-	153,998	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Foxconn Precision Component (Beijing) Co., Ltd.	Group	162,964	1	-	-	47,757	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	222,348	1	-	-	18,300	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Foxconn Precision Component (Beijing) Co., Ltd.	Group	271,886	3	-	-	48,552	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Group	3,514,088	7	-	-	403,135	-
FIH (Hong Kong) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	185,466	5	-	-	1,492	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Group	4,801,120	3	-	-	1,937,650	-
FIH (Hong Kong) Limited	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Group	1,002,488	3	-	-	626,785	-
FIH (Hong Kong) Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	747,159	4	-	-	270	-
Nanning Futaihong Precision Industrial Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	303,003	5	-	-	22,717	-
Nanning Futaihong Precision Industrial Co., Ltd.	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Group	310,124	2	-	-	-	-
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Group	1,128,181	-	-	-	1,128,181	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Group	$ 5,356,863	3	$ -	-	$ 2,240,892	$ -
Carston Ltd.	FIH (Hong Kong) Limited	Group	200,610	3	-	-	-	-
Carston Ltd.	Best Ever Industries Ltd.	Group	412,326	2	-	-	-	-
Carston Ltd.	General Interface Solution Limited	Affiliates	298,255	2	-	-	-	-
Carston Ltd.	Lakers Trading Limited	Note 4	1,470,352	-	945,598	Subsequent Collection	-	-
Carston Ltd.	Success Raise Corporation	Group	106,952	-	87,928	Subsequent Collection	894	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Group	159,522	4	1,362	Subsequent Collection	80,870	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Group	180,373	3	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Group	850,331	4	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Group	905,925	3	78	Subsequent Collection	194,313	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Group	112,019	-	60,252	Subsequent Collection	2,710	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Heroic Legend Enterprises Ltd.	Group	1,601,410	-	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Franklin Management Ltd.	Group	2,339,258	7	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	120,411	1	102,118	Subsequent Collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	2,057,419	2	486,021	Subsequent Collection	654,790	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Group	138,088	1	102,813	Subsequent Collection	112,931	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	$ 272,672	-	$ 16,286	Subsequent Collection	$ 255,717	$ -
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	943,735	3	404,306	Subsequent Collection	278,652	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	556,634	1	312,870	Subsequent Collection	381,064	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	FuTaiHua Precision Electronics (JiYuan) Limited	Group	364,807	1	327,168	Subsequent Collection	73,975	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Beyond Maximum Industrial Ltd.	Group	129,101	6	-	-	128,191	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	1,752,784	2	-	-	-	-
Champ Tech Optical (FoShan) Corporation	Foxconn Technology Pte. Ltd.	Affiliates	614,763	4	-	-	557,338	-
Champ Tech Optical (FoShan) Corporation	Foxconn Technology Co., Ltd.	Affiliates	210,349	6	-	-	-	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	460,010	2	-	-	1,550	-
Fuding Electronical Technology (Jiashan) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	1,421,878	4	-	-	118,230	-
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	MWM Co., Ltd.	Group	1,971,077	4	-	-	-	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	419,896	2	23,827	Subsequent Collection	231,836	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	1,168,003	4	734,062	Subsequent Collection	453,912	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Qunkang Precision Component (Kunshan) Co., Ltd.	Group	213,986	1	213,986	Subsequent Collection	-	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Ltd.	Group	942,207	-	207,358	Subsequent Collection	741,058	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	416,701	2	-	-	214,282	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Group	$ 1,069,014	-	$ 541,447	Subsequent Collection	$ 142,606	$ -
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Group	544,018	4	-	-	56,321	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	118,150	-	-	-	70,187	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliates	121,145	6	-	-	63,454	-
Foxconn (Kun Shan) Computer Connector Co., Ltd.	Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Group	1,583,778	-	1,562,912	Subsequent Collection	406,772	-
Foxconn (Kun Shan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Group	814,710	6	-	-	-	-
Hongye Precision Component (Kunshan) Co., Ltd.	FuXun Tong Trading (ShenZhen) Co., Ltd.	Group	1,067,982	5	-	-	776,217	-
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kun Shan) Computer Connector Co., Ltd.	Group	4,343,734	2	1,932,907	Subsequent Collection	1,037,133	-
Competition Team Technologies Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	4,613,149	3	-	-	817,818	-
HighTech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Group	4,842,123	4	-	-	-	-
HighTech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	4,394,985	-	150,692	Subsequent Collection	108,712	-
HighTech Electronics Components Inc.	Fusing International Inc.	Group	4,007,905	2	1,285,654	Subsequent Collection	1,217,456	-
HighTech Electronics Components Inc.	Competition Team Ireland Limited	Group	1,846,546	5	-	-	-	-
HighTech Electronics Components Inc.	Foxconn Japan Ltd.	Group	255,850	1	48,301	Subsequent Collection	48,301	-
Best Ever Industries Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	1,488,780	4	-	-	1,019,009	-
Best Ever Industries Ltd.	HongFuJin Precision Electronics (ChengDu) Limited	Group	369,269	7	-	-	369,269	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Best Ever Industries Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	$ 1,587,327	4	$ -	-	$ 1,587,327	$ -
Best Leap Enterprises Limited	Fusing International Inc. Pte. Ltd.	Group	337,796	5	-	-	327,910	-
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Limited	Group	989,482	-	-	-	807,251	-
Skilltop Limited	Foxconn Image & Printing Product Pte. Ltd.	Group	1,706,605	1	665,273	Subsequent Collection	226,077	-
Tripleheads International Ltd.	Competition Team Ireland Limited	Group	164,565	3	-	-	96,253	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Group	236,478	3	11,162	Subsequent Collection	186,350	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	117,984	2	-	-	-	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	1,468,086	3	6,980	Subsequent Collection	1,367,432	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Universal Field International Limited	Group	2,267,737	4	605,921	Subsequent Collection	2,267,737	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	YanTai FuHuaDa Precision Electronics Limited	Group	921,351	3	359,896	Subsequent Collection	795,563	-
Foxconn CZ S. R. O.	Foxconn Rus, LLC	Group	121,377	-	-	-	121,377	-
Foxconn CZ S. R. O.	Foxconn Tr Teknoloji San. Ltd. Sti.	Group	389,296	-	321,584	Subsequent Collection	3,477	-
Foxconn Global Services Division S. R. O.	Foxconn CZ S. R. O.	Group	110,219	6	4,127	Subsequent Collection	47,999	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	187,526	3	-	-	38,099	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	371,247	2	-	-	25,482	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	561,939	-	-	-	232,534	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Group	$ 1,568,215	3	$ -	-	$ -	$ -
Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Group	866,740	1	349,433	Subsequent Collection	766	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	MWM Co., Ltd.	Group	765,607	1	196,012	Subsequent Collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	155,279	1	-	-	178	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	FuTaiHua Precision Electronics (JiYuan) Limited	Group	427,749	1	-	-	45,750	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliates	104,000	-	-	-	39,726	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Group	615,351	3	344,363	Subsequent Collection	338,736	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Group	5,866,240	-	5,360,329	Subsequent Collection	1,807	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Group	2,252,284	2	813,883	Subsequent Collection	396,614	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Group	277,625	-	250,118	Subsequent Collection	4,482	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Group	554,557	-	544,512	Subsequent Collection	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	124,674	3	105,518	Subsequent Collection	64,066	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	454,716	3	83	Subsequent Collection	228,048	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	181,040	3	-	-	35,399	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	179,361	2	-	-	-	-
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Group	613,776	1	547,287	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Huaian Fulitong Trading Co., Ltd.	Group	$ 239,460	1	$ 199,566	Subsequent Collection	$ -	$ -
Fuyu Electronical Technology (Huaian) Co., Ltd.	Success Rise Enterprises Ltd.	Group	589,225	4	-	-	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Group	2,263,221	2	-	-	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Group	5,121,574	-	-	-	5,121,574	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De Trading Co., Ltd.	Group	120,969	3	-	-	55	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	109,318	1	109,318	Subsequent Collection	25,039	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Full Profit International Limited	Group	110,760	4	31,844	Subsequent Collection	81,074	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Universal Field International Limited	Group	26,458,911	6	12,787,250	Subsequent Collection	26,458,911	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	YanTai FuHuaDa Precision Electronics Limited	Group	2,197,252	2	-	-	1,560,070	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliates	3,511,768	5	12,484	Subsequent Collection	3,511,768	-
Falcon Precision Trading Limited	Fusing International Inc. Pte. Ltd.	Group	2,025,782	4	629,670	Subsequent Collection	1,244,300	-
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	259,624	3	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Group	106,801	1	84,075	Subsequent Collection	2,059	-
Foxconn Image & Printing Product Pte. Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	186,798	3	2,949	Subsequent Collection	130,218	-
Futaihua Industrial (Shenzhen) Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	162,047	3	199	Subsequent Collection	94,965	-
Futaihua Industrial (Shenzhen) Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	270,379	2	17,794	Subsequent Collection	201,028	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Futaihua Industrial (Shenzhen) Limited	Best Leap Enterprises Limited	Group	$ 95,795,830	6	$ -	-	$ -	$ -
Futaihua Industrial (Shenzhen) Limited	Fujin Precision Industrial (Jincheng) Co., Ltd.	Group	114,009	-	7,910	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Limited	FuTaiHua Precision Electronics (ChengDu) Limited	Group	1,268,218	2	154,351	Subsequent Collection	1,268,218	-
Futaihua Industrial (Shenzhen) Limited	FuTaiHua Precision Electronics (ChengDu) Limited	Group	212,662	5	17	Subsequent Collection	209,639	-
Futaihua Industrial (Shenzhen) Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	3,915,994	2	723,873	Subsequent Collection	1,305,687	-
Futaihua Industrial (Shenzhen) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	435,001	-	-	-	-	-
Futaihua Industrial (Shenzhen) Limited	FuTaiHua Precision Electronics (JiYuan) Limited	Group	3,380,274	2	3,363,784	Subsequent Collection	2,187,741	-
Futaihua Industrial (Shenzhen) Limited	Fuhong Precision Component (Bac Giang) Limited	Group	232,941	1	42,617	Subsequent Collection	72,335	-
Futaihua Industrial (Shenzhen) Limited	Foxconn Brasil Industria E Comercio Ltda.	Group	448,589	1	241,104	Subsequent Collection	14,682	-
Fuhuajie Industrial (Shenzhen) Limited	Skilltop Limited	Group	885,212	1	-	-	885,212	-
Fuhuajie Industrial (Shenzhen) Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	580,122	1	94,188	Subsequent Collection	474,957	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Group	26,376,410	4	27,223	Subsequent Collection	13,464,432	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Group	1,645,899	3	-	-	436,184	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Group	319,152	2	236,073	Subsequent Collection	147,994	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Group	174,479	4	9,162	Subsequent Collection	26,174	-
Foxconn Precision Electronics (Yan Tai) Co., Ltd.	YanTai FuHuaDa Precision Electronics Limited	Group	342,450	5	12	Subsequent Collection	340,961	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Chongqingshi Futaitong Logistics Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	$ 433,365	3	$ -	-	$ 199,014	$ -
HongFuJing Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Group	3,077,652	-	-	-	-	-
HongFuJin Precision Electronics (ChengDu) Limited	Falcon Precision Trading Limited	Group	19,575,624	-	-	-	19,575,624	-
HongFuJin Precision Electronics (ChengDu) Limited	Futaihua Industrial (Shenzhen) Limited	Group	13,505,002	3	2,741,611	Subsequent Collection	4,059,202	-
HongFuJin Precision Electronics (ChengDu) Limited	Foxconn Brasil Industria E Comercio Ltda.	Group	370,399	1	-	-	-	-
FuTaiHua Precision Electronics (ChengDu) Limited	HongFuJin Precision Electronics (ChengDu) Limited	Group	630,085	2	148,743	Subsequent Collection	335,279	-
FuTaiHua Precision Electronics (ChengDu) Limited	Interface Technology (ChengDu) Co., Ltd.	Affiliates	123,327	1	123,184	Subsequent Collection	116,210	-
FuDing (ZhengZhou) Precision Industry Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	197,155	2	66,663	Subsequent Collection	1,989	-
FuDing (ZhengZhou) Precision Industry Co., Ltd.	FuTaiHua Precision Electronics (JiYuan) Limited	Group	196,938	-	196,384	Subsequent Collection	2,501	-
FuDing (ZhengZhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Group	499,759	4	-	-	-	-
YanTai FuHuaDa Precision Electronics Limited	Universal Field International Limited	Group	298,638	8	12,618	Subsequent Collection	48,304	-
YanTai FuHuaDa Precision Electronics Limited	FuXun Tong Trading (ShenZhen) Co., Ltd.	Group	440,938	2	309,682	Subsequent Collection	183,350	-
YanTai FuHuaDa Precision Electronics Limited	HongFuJin Precision Electrons (HengYang) Co., Ltd.	Group	304,798	3	175,690	Subsequent Collection	260,069	-
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Glorious Prospect Enterprises Ltd.	Group	448,849	3	-	-	60,070	-
System Integration Electronics (Hangzhou) Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Group	713,502	2	-	-	511,181	-
NanNing FuGui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	128,467	1	91,163	Subsequent Collection	68,329	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
NanNing FuGui Precision Industrial Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Group	$ 714,216	2	$ -	-	$ 490,839	$ -
NanNing FuGui Precision Industrial Co., Ltd.	Mega Well Limited	Group	4,524,393	5	348,334	Subsequent Collection	4,524,393	-
FuTaiHua Precision Electronics (ZhenZhou) Limited	Futaihua Industrial (Shenzhen) Limited	Group	2,129,458	3	-	-	1,368,636	-
FuTaiHua Precision Electronics (ZhenZhou) Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	2,683,352	4	160	Subsequent Collection	2,194,721	-
FuTaiHua Precision Electronics (ZhenZhou) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	595,925	3	421,391	Subsequent Collection	482,933	-
HongFuJin Precision Electronics (ZhenZhou) Limited	Competition Team Technologies Ltd.	Group	155,241,394	6	1,580,290	Subsequent Collection	50	-
HongFuJin Precision Electronics (ZhenZhou) Limited	FuTaiHua Precision Electronics (ZhenZhou) Limited	Group	272,787	2	106,201	Subsequent Collection	104,764	-
HongFuJin Precision Electronics (ZhenZhou) Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	9,889,313	5	673,199	Subsequent Collection	673,199	-
HongFuJin Precision Electronics (ZhenZhou) Limited	Foxconn Brasil Industria E Comercio Ltda.	Group	149,339	5	211	Subsequent Collection	211	-
ZhengZhou FuLianWang Electronic Technology Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	756,801	-	-	-	80,085	-
HongZhaoDa Integrated Innovative Serice (KunShan) Co., Ltd.	Smart Top International Ltd.	Group	276,199	8	276,199	Subsequent Collection	276,199	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	1,945,950	4	-	-	1,896,883	-
WWW (Jin Cheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	108,381	6	-	-	108,381	-
MWM Co., Ltd.	Best Ever Industries Ltd.	Group	2,941,676	2	831,204	Subsequent Collection	809,974	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	1,165,658	2	-	-	361,208	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	$ 4,069,987	2	$ -	-	$ 1,572,752	$ -
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Group	3,816,436	7	-	-	3,816,436	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Group	1,743,886	2	-	-	1,572,752	-
FuTaiHua Precision Electronics (JiYuan) Limited	FIH Precision Electronics (Lang Fang) Co., Ltd.	Group	204,170	6	-	-	-	-
FuTaiHua Precision Electronics (JiYuan) Limited	Futaihua Industrial (Shenzhen) Limited	Group	2,275,891	3	-	-	-	-
FuTaiHua Precision Electronics (JiYuan) Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	1,538,629	9	-	-	-	-
Ambit Microsystems Corporation Limited	Ambit Micorsystems (Zhong Shan) Corporation	Group	283,285	8	4,936	Subsequent Collection	226,471	-
HongFuJin Precision Electrons (HengYang) Co., Ltd.	Futaihua Industrial (Shenzhen) Limited	Group	264,983	2	-	-	227,548	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Group	104,800	2	-	-	34,524	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Group	729,873	2	-	-	574,652	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Limited	Group	857,810	2	-	-	-	-
Foxconn Interconnect Technology Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Group	228,138	2	-	-	144,675	-
Foxconn Interconnect Technology Limited	HongFuJin Precision Electronics (ChengDu) Limited	Group	529,908	2	-	-	-	-
Foxconn Interconnect Technology Limited	HongFuJin Precision Electronics (ZhenZhou) Limited	Group	1,439,618	2	-	-	-	-
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Group	148,659	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2013	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Group	$ 438,374	2	$ -	-	$ 1,069	$ -
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Group	1,953,840	6	-	-	-	-
Foxconn Singapore Pte. Ltd.	Foxconn Tr Teknoloji San. Ltd. Sti.	Group	645,336	1	49,699	Subsequent Collection	160,328	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Group	176,341	3	31,302	Subsequent Collection	40,580	-
Premier Image Technology (China) Ltd.	Premier Image Techology (HK), Ltd.	Group	1,106,275	-	1,106,275	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Jumbo Rise Management Limited	Group	1,708,139	3	-	-	601,333	-
Jumbo Rise Management Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Group	156,188	-	68,193	Subsequent Collection	73,468	-
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Group	857,062	2	447,201	Subsequent Collection	315,686	-
Foxconn Brasil Industria E Comercio Ltda.	FIH do Brasil Industria e Comercio de Eletronicos Ltda	Group	113,899	1	-	-	-	-
Foxconn Brasil Industria E Comercio Ltda.	Futaihua Industrial (Shenzhen) Limited	Group	123,932	-	123,932	Subsequent Collection	-	-

Note 1: Receivables from purchases of materials on behalf of the counterparty.
Note 2: The counterparty is a subsidiary of SIO International Holdings Limited.
Note 3: The Company’s chairman is a major shareholder of the counterparty.
Note 4: The counterparty of the investee is an indirect subsidiary of Innolux Corporation.

I. Derivative financial instruments undertaken during the year ended December 31, 2013: Please refer to Note 6(2).

J. Significant inter-company transactions during the year ended December 31, 2013:

				Transaction			
Number (Note a)	Company name	Counterparty	Relationship (Note b)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note d)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Purchase	$ 365,963,594	Note c	9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Other payables	34,547,347	Note c	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Accounts payable	73,123,413	Note c	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	1	Accounts receivable	26,998,491	Note c	1
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	1	Purchase	612,504,729	Note c	15
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	1	Accounts payable	163,357,216	Note c	7
0	Hon Hai Precision Industry Co., Ltd.	Carston Limited	1	Other payables	25,022,370	Note c	1
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	1	Purchase	745,536,247	Note c	19
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	1	Accounts payable	217,652,991	Note c	9
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	1	Purchase	325,435,258	Note c	8
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	1	Accounts payable	37,803,768	Note c	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	1	Purchase	72,914,813	Note c	2
0	Hon Hai Precision Industry Co., Ltd.	Universal Field International Limited	1	Purchase	122,692,944	Note c	3
0	Hon Hai Precision Industry Co., Ltd.	Universal Field International Limited	1	Accounts payable	28,528,389	Note c	1
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	1	Other receivables	138,704,541	Note c	6
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	1	Other receivables	45,154,098	Note c	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	1	Other receivables	192,610,653	Note c	8
1	Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Top Step Enterprises Limited	3	Sales	97,304,623	Note c	2
2	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Universal Field International Limited	3	Sales	93,749,870	Note c	2
2	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Universal Field International Limited	3	Accounts receivable	26,458,911	Note c	1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	3	Sales	647,231,630	Note c	16

Number (Note a)	Company name	Counterparty	Relationship (Note b)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note d)
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	3	Accounts receivable	$ 95,795,830	Note c	4
4	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	3	Sales	115,097,147	Note c	3
4	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	3	Accounts receivable	26,376,410	Note c	1
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	3	Sales	336,452,090	Note c	9
6	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	3	Sales	139,101,153	Note c	4
7	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Competition Team Technologies Limited	3	Sales	781,437,954	Note c	20
7	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Competition Team Technologies Limited	3	Accounts receivable	155,241,394	Note c	7
7	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	3	Sales	54,193,255	Note c	1

Note a: 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 b: The transaction relationships with the counterparties are as follows:

1. The Company to the consolidated subsidiaries.
2. The consolidated subsidiaries to the Company.
3. The consolidated subsidiaries to another consolidated subsidiaries.

Note c: 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 d: 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 e: 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 f: Part of the above transactions with related parties were based on the financial statements of the company for the same period which was not audited by independent accountants.

(2) Information on investees (not including investees in Mainland China)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2013	Initial investment amount: Balance as at December 31, 2012	Shares held as at December 31, 2013: Number of shares	Shares held as at December 31, 2013: Ownership (%)	Shares held as at December 31, 2013: Book value	Net profit (loss) of the investee for the year ended December 31, 2013	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	$ 105,615,540	$ 85,352,589	4,063,144,784	100	$ 631,495,767	$ 59,600,534	$ 60,412,594	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	3,900,000	3,900,000	467,025,000	98	13,058,742	819,189	802,637	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	721,000,000	100	10,988,489	671,891	669,457	Note 1
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,904,952	8,904,952	275,890,000	100	10,079,906	1,539,843	1,558,438	Note 1
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	1,788,146	1,788,146	53,100,000	100	9,862,051	623,090	623,090	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding B.V.-Netherland	Netherland	Investment holding	6,486,934	6,486,934	107,723,409	100	8,814,986	1,536,162	1,534,225	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Manufacture and design of monitors	481,782	481,782	130,450,145	10	6,867,875	7,011,205	700,251	Note 1, 3
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	3,263,710	2,971,777	107,413,775	100	7,179,847	332,107	348,258	Note 1
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	1,611,500	1,611,500	297,000,000	100	3,761,739	75,449	75,278	Note 1
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	280,700,000	100	3,535,977	81,726	80,051	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	1,661,610	1,661,610	53,037,545	100	3,027,913	406,360	406,521	Note 1

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2013	Initial investment amount: Balance as at December 31, 2012	Shares held as at December 31, 2013: Number of shares	Shares held as at December 31, 2013: Ownership (%)	Shares held as at December 31, 2013: Book value	Net profit (loss) of the investee for the year ended December 31, 2013	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V.	Netherland	Investment holding	$ 3,185,683	$ 3,185,683	72,163,188	98	$ 2,407,566	$ 88,881	$ 86,905	Note 1
Hon Hai Precision Industry Co., Ltd.	Pan International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,240,054	21	2,265,309	488,904	57,201	Note 1, 2
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	904,411	904,411	96,900,000	100	1,025,235	15,861	14,764	Note 1
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.	1,436,463	1,155,704	143,646,250	73	1,275,871	(115,562)	(98,461)	Note 1
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and the sales of cameras and related parts	22,311	22,311	1,404,936	2	155,587	(1,731,482)	(28,223)	Note 1, 5
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Manufacture, design and marketing of cellular phone, camera lens and sensors	865,177	865,177	7,872,911	65	78,927	4,066	848	Note 1, 4
Hon Hai Precision Industry Co., Ltd.	Ambit Microsystem Corporation	Taiwan	Mobile communications	6,000,000	-	600,000,000	99	5,948,263	(32,341)	(8,216)	Note 1
Hon Hai Precision Industry Co., Ltd.	Others	Others		163,446	163,446	-	-	143,828	(78,258)	(35,073)	Note 6,10

				Initial investment amount		Shares held as at December 31, 2013					
Investor	Investee	Location	Main business activities	Balance as at December 31, 2013	Balance as at December 31, 2012	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the year ended December 31, 2013	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Note
Hyield, Hon Yuan, Bao Shin and Hon Chit	Foxsemicon Integrated echnology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	$ 448,110	$ 448,110	10,879,635	18	$ 237,099	$ 42,871	$ 36,730	Note 6
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Manufacture and design of monitors	1,992,567	1,992,567	258,793,098	20	13,843,872	7,011,205	1,382,342	Note 6
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,472,679	6	652,410	488,904	13,850	Note 6
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Altus Technology Inc.	Taiwan	Manufacture, marketing and design of cellular phone, camera lens and sensors	284	284	4,317,089	35	43,280	4,066	465	Note 6
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	361,531	(33,140)	(31,003)	Note 6
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	CyberTAN Technology, Inc.	Taiwan	Manufacture, design and marketing of wireless network equipment	357,397	357,397	35,122,013	11	552,510	158,176	15,630	Note 6
Bao Shin and Hyield	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	299,206	299,206	29,418,649	49	605,832	371,827	176,702	Note 6
Hon Chi, Hon Yuan, and Bao Shin	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and sales of machinery, computer and peripheral devices	464,736	464,736	46,473,600	85	1,110,325	83,405	(87,054)	Note 6

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2013	Initial investment amount: Balance as at December 31, 2012	Shares held as at December 31, 2013: Number of shares	Shares held as at December 31, 2013: Ownership (%)	Shares held as at December 31, 2013: Book value	Net profit (loss) of the investee for the year ended December 31, 2013	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Note
Hyield, Hon Yuan, Bao Shin and Hon Chi	G-TECH Optoelectronics	Taiwan	Manufacture of glass, glass products and electronics components	$ 1,669,704	$ 1,669,704	73,128,667	27	$ 2,575,294	($ 1,289,992)	($ 313,439)	Note 6
Hyield	Ingrasys Technology Inc.	Taiwan	Design, research, manufacture and sales of data storage and processor	250,705	250,705	45,410,000	100	1,435,954	446,828	451,664	Note 6
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman	Investment holding	441,300	441,300	15,000,000	100	514,384	(30,401)	(30,401)	Note 6
Hyield, Hon Yuan, Bao Shin and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	585,000	585,000	45,450,167	34	649,064	123,628	40,450	Note 6
Hyield, Hon Yuan, Bao Shin and Hon Chi	Others	Others		1,470,444	985,692	-	-	1,129,235	555,715	17,387	Note 6,8

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

Note 2: The Company and its subsidiaries, directly and indirectly, own 26.51% of Pan International Industrial Corporation’s outstanding shares.

Note 3: The Company and the direct and indirect investee companies own 29.79% of Foxconn Technology Co., Ltd.’s outstanding shares.

Note 4: The Company and the direct and indirect investee companies own 100% of Altus Technology Inc.’s outstanding shares.

Note 5: The Company and the direct and indirect investee companies own 99.96% of Premier Image Technology (H.K) Ltd.’s outstanding shares.

Note 6: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bao Shin International Investment Co., Ltd. is referred to as Bao Shin, and Lin Yih International Investment Co., Ltd. is referred to as Lin Yih.

Note 7: 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.

Note 8: Due to the amount is insignificant, combined disclosure is adopted.

(3)Information on investments in Mainland China

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
Foxconn Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 2,050,928	Note 1 (2)	$ -	$ -	$ -	$ -	$ 156,755	67.08	$ 106,709	$ 17,030,016	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,563,535	Note 1 (2)	149,050	-	-	149,050	(4,916)	100	(4,916)	2,456,973	129,972	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,321,681	Note 1 (2)	-	-	-	-	(159,918)	67.08	(108,862)	10,695,796	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,774,886	Note 1 (2)	89,430	-	-	89,430	46,625	100	46,625	2,130,796	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,779,908	Note 1 (2)	-	-	-	-	(386,413)	67.08	(263,046)	5,839,820	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	$ 447,150	Note 1 (2)	$ -	$ -	$ -	$ -	$ 13,115	100	$ 13,115	$ 689,515	$ -	Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,329,526	Note 1 (2)	149,050	-	-	149,050	911,418	100	911,418	6,319,527	212,843	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,430,880	Note 1 (2)	-	-	-	-	570,614	100	570,614	5,230,895	-	Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,037,890	Note 1 (2)	-	-	-	-	3,322,246	100	3,322,246	69,125,856	1,043,946	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,696,440	Note 1 (2)	-	1,669,360	-	1,669,360	29,430	100	29,430	5,316,571	-	Note 2
Futaije Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	357,720	Note 1 (2)	-	-	-	-	(7,420)	100	(7,420)	578,946	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Fuhon Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	$ 342,815	Note 1 (2)	$ -	$ -	$ -	$ -	($ 19,632)	100	($ 19,632)	$ 1,415,133	$ 64,688	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases	2,563,660	Note 1 (2)	-	-	-	-	770,842	100	770,842	14,122,541	81,083	Note 2
Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,173,400	Note 1 (2)	864,490	-	-	864,490	(854,151)	100	(854,151)	2,458,701	-	Note 2
Futaikang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	171,408	Note 1 (2)	-	-	-	-	(2,638)	100	(2,638)	268,344	-	Note 2
Qunkang Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of switching hub and router cases	178,860	Note 1 (2)	-	-	-	-	(114,507)	100	(114,507)	(17,148)	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer cases	14,994,430	Note 1 (2)	4,501,310	5,962,000	-	10,463,310	110,195	100	110,195	21,791,569	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	172,898	Note 1 (2)	-	-	-	-	38,095	100	38,095	500,865	43,225	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013 — Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013 — Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
Fuhonyang Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, computer cases, etc.	$ 1,281,830	Note 1 (2)	$ 1,281,830	$ -	$ -	$ 1,281,830	$ 341,358	100	$ 341,358	$ 2,275,810	$ -	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	372,625	Note 1 (2)	-	-	-	-	68,709	100	68,709	1,049,681	-	Note 2
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components	4,411,880	Note 1 (2)	-	-	-	-	(452,702)	100	(452,702)	11,746,630	-	Note 2
Ambit Microsystems (Zhong Shan) Corporation	Manufacturing and marketing of power supplies	1,526,272	Note 1 (2)	730,345	-	-	730,345	1,514,446	77.79	1,463,762	3,402,810	-	Note 2
Ambit Microsystems (Shanghai) Co., Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	2,188,054	Note 1 (2)	1,371,260	-	-	1,371,260	501,334	100	501,334	8,736,370	-	Note 2
Amlink (Shanghai) Ltd.	Manufacturing and marketing of power supplies, modems and ADSL devices	596,200	Note 1 (2)	208,670	-	-	208,670	29,117	44.81	13,047	535,650	-	Note 2
Fuxian Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer case	4,918,650	Note 1 (2)	-	745,250	-	745,250	(793,877)	100	(793,877)	5,773,542	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	$ 298,100	Note 1 (2)	$ -	$ -	$ -	$ -	$ 33,544	100	$ 33,544	$ 428,084	$ -	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd. (Formerly：Foxconn Tianjin Precision Industry Co., Ltd.)	Manufacturing and marketing of wireless phone and components	1,573,968	Note 1 (2)	-	-	-	-	(967,760)	67.08	(658,791)	(1,287,322)	-	Note 2
Fugion Material Technology (Shenzhen) Limited	Manufacturing and marketing of potassium aurous cyanide	110,297	Note 1 (2)	-	-	-	-	41,525	70	29,068	141,853	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	238,811	Note 1 (2)	149,050	-	-	149,050	42,643	100	42,643	163,943	-	Note 2
Liuzhou Antec Fangshen Electric System Co., Ltd.	Manufacturing and marketing of automobiles	-	Note 1 (2)	-	-	-	-		-	-	-	-	Note 3
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	1,222,210	Note 1 (2)	977,404	-	-	977,404	(254,225)	100	(254,225)	947,174	-	Note 2
Premier Image Technology (China) Limited	Manufacturing and sale of cameras	4,524,086	Note 1 (2)	19,377	-	-	19,377	(1,786,956)	99.96	(1,786,241)	10,555,919	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	$ 2,957,152	Note 1 (2)	$ -	$ -	$ -	$ -	($ 221,099)	100	($ 221,099)	$ 4,981,298	$ -	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	7,935,422	Note 1 (2)	5,067,700	-	-	5,067,700	110,390	100	110,390	10,252,496	-	Note 2
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	65,582	Note 1 (2)	-	-	-	-	39,721	50	19,861	187,178	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	14,115,035	Note 1 (2)	2,143,177	-	-	2,143,177	439,077	100	439,077	19,418,508	-	Note 2
Jizhun Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer cases, router, notebook, etc.	2,772,330	Note 1 (2)	-	-	-	-	(447,115)	100	(447,115)	1,709,261	-	Note 2
Fukui Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of electronics devices and cable	6,169,634	Note 1 (2)	-	-	-	-	4,701,955	41.36	1,944,729	7,209,591	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	2,235,750	Note 1 (2)	-	-	-	-	(280,729)	67.08	(191,103)	1,273,044	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
FIH Precision Electronics (Lang Fang) Co., Ltd. (Formerly：Foxconn Precision Electronics (Lang Fang) Co., Ltd.)	Manufacturing and marketing of cell phone and components	$ 8,808,855	Note 1 (2)	$ -	$ -	$ -	$ -	$ 2,482,367	67.08	$ 1,689,842	$ 11,504,191	$ -	Note 2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	69,159	Note 1 (2)	-	-	-	-	(6,724)	40	(2,690)	34,741	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	596,200	Note 1 (2)	-	-	-	-	14,675	100	14,675	1,010,653	-	Note 2
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,728,368	Note 1 (2)	5,750,348	-	-	5,750,348	782,815	100	782,815	13,381,833	-	Note 2
Amworld Microsystems (Shanghai) Ltd.	Manufacturing and marketing of switch supply and modem	506,770	Note 1 (2)	-	-	-	-	12,611	100	12,611	678,748	-	Note 2
Hongqunsheng Precision Electronics (Yingkou) Co., Ltd.	Manufacturing and marketing of printed circuit board	2,037,321	Note 1 (2)	-	-	-	-	(164,333)	41.36	(67,968)	340,971	-	Note 2
Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd.	Manufacturing and marketing of electronics calculator and component	5,600,406	Note 1 (2)	-	-	-	-	80,928	41.36	33,472	2,721,340	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfujin Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	$ 2,110,548	Note 1 (2)	$ -	$ -	$ -	$ -	$ 171,440	100	$ 171,440	$ 35,347,847	$ -	Note 2
Foxconn (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	521,675	Note 1 (2)	-	-	-	-	34,260	67.08	23,322	297,391	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	953,920	Note 1 (2)	-	-	-	-	5,611	100	5,611	719,900	-	Note 2
Fulin Electronical Technology (Changshu) Co., Ltd.	Manufacturing and marketing of computer components and molds	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 4
Fuyang Electronical Technology (Changshu) Co., Ltd.	Manufacturing and marketing of computer components and molds	3,133,031	Note 1 (2)	-	-	-	-	60,036	100	60,036	3,341,635	-	Note 4
Fu Tai Kang Electronics Development (YanTai) Ltd.	Marketing of computer chassis and metal stamping parts	894,300	Note 1 (2)	-	-	-	-	16,691	100	16,691	1,219,975	-	Note 2
Foxconn (Shenyang) precision Industry Co., Ltd.	Numeric control machine tool manufacturing	1,487,519	Note 1 (2)	-	-	-	-	(5,481)	69.23	(3,794)	1,256,252	-	Note 2
Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd.	Print circuit board product manufacturing and sales	4,562,590	Note 1 (2)	-	-	-	-	(231,938)	41.36	(95,930)	1,646,674	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Alibaba (China) Technology Co., Ltd.	Providing software and technology services	$ -	Note 1 (2)	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 5
Alibaba (China) Software Co., Ltd.	Providing software and technology services	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 5
Alibaba (Shanghai) Technology Co., Ltd.	Providing software and technology services	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 5
Beijing Sinya Online Information Technology Co., Ltd.	Providing software and technology services	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 5
Hongfuqiang Precision Electronics (Yingkou) Co., Ltd.	Manufacturing and marketing of computer components and molds	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 6
Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	6,289,910	Note 1 (2)	6,289,910	715,440	-	7,005,350	3,232,478	100	3,232,478	14,404,159	-	Note 2
Fuhuajie Industrial (Shenzhen) Limited	Manufacturing and marketing of microcomputer and liquid crystal display	3,428,150	Note 1 (2)	3,428,150	-	-	3,428,150	(2,896,367)	100	(2,896,367)	(2,139,438)	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	Computer software, hardware and other digital product	298,100	Note 1 (2)	298,100	-	-	298,100	5,588	76.92	4,298	290,398	-	Note 2

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Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	$ 11,029,700	Note 1 (2)	$ 11,029,700	$ -	$ -	$ 11,029,700	$ 2,596,800	100	$ 2,596,800	$ 79,080,078	$ -	Note 2
Dong Guan Eson Precision Tooling Co., Ltd.	Design and manufacture of precision molds	220,892	Note 1 (2)	-	-	-	-	4,805	28.81	1,384	96,080	-	Note 2
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	894,598	Note 1 (2)	-	-	-	-	14,935	28.81	4,303	529,852	-	Note 2
Wuxi XinGuan Metal Science & Technology Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	417,340	Note 1 (2)	-	-	-	-	87,512	28.81	25,212	117,992	-	Note 2
Kunshan Eson Technology Inc.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	298,100	Note 1 (2)	-	-	-	-	1,205	9.51	115	31,055	-	Note 2
Yantai Jiray Electronic Technology Co., Ltd.	Manufacturing and marketing of monitoring device	153,820	Note 1 (2)	-	-	-	-	(22,840)	18.73	(4,278)	51,306	-	Note 2
Yantai Zheng Yi Precision Electronic Co., Ltd.	Manufacturing and marketing of monitoring device	65,582	Note 1 (2)	-	-	-	-	8,066	28.81	2,324	13,403	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of mould and tooling	$ 215,294	Note 1 (2)	$ -	$ -	$ -	$ -	($ 137,890)	5.76	($ 7,942)	$ 24,282	$ -	Note 2
MediaMarkt (Shanghai) Commercial & Trading Company Limited	E-book key material and components manufacturing and sales	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 7
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,683,277	Note 1 (2)	5,683,277	-	-	5,683,277	(2,752)	100	(2,752)	3,919,504	-	Note 2
System Integration Electronics (Hangzhou) Co., Ltd.	Manufacturing and marketing of electronic components, network communication equipment, high-end routers and high-end switches	819,775	Note 1 (2)	860,009	-	-	860,009	122,263	100	122,263	1,487,075	-	Note 2
Champ Tech Optical (Foshan) Corporation	Manufacturing and marketing of unassembled optical components	1,391,233	Note 1 (2)	1,594,550	-	-	1,594,550	(124,473)	100	(124,473)	1,991,971	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 8

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
MediaMarkt (Shanghai) Consulting Service Co., Ltd.	Management consulting services	$ -	Note 1 (2)	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 7
Spreadcomm Technology Corp.	Developing of computer and communications software, and technical services	226,556	Note 1 (2)	-	-	-	-	(3,709)	67.08	(2,525)	36,736	-	Note 2
Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone	2,981,000	Note 1 (2)	1,013,540	-	-	1,013,540	4,842,178	100	4,842,178	11,447,523	-	Note 2
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Manufacturing and marketing of server	2,027,080	Note 1 (2)	2,027,080	-	-	2,027,080	(178,204)	100	(178,204)	237,492	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,905,000	Note 1 (2)	5,962,000	-	-	5,962,000	4,572,729	100	4,572,729	34,553,029	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	10,433,500	Note 1 (2)	5,962,000	-	-	5,962,000	6,997,458	100	6,997,458	27,802,165	-	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,192,400	Note 1 (2)	298,100	-	-	298,100	312,434	100	312,434	675,593	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
YanTai FuHuaDa Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	$ 298,100	Note 1 (2)	$ 298,100	$ -	$ -	$ 298,100	$ 246,582	100	$ 246,582	$ 810,096	$ -	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	447,150	Note 1 (2)	447,150	-	-	447,150	72,110	100	72,110	416,768	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,550,120	Note 1 (2)	1,371,260	178,860	-	1,550,120	475,502	100	475,502	2,404,617	-	Note 2
Anpinda Precision Industrial (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,490,500	Note 1 (2)	1,192,400	-	-	1,192,400	155,463	100	155,463	1,531,625	-	Note 2
NanNing FuGui Precision Industrial Co., Ltd	Manufacturing and marketing of network communication equipment	1,490,500	Note 1 (2)	1,266,925	-	-	1,266,925	569,804	100	569,804	2,302,914	-	Note 2
NanNing Fu Tai Hong Precision Industry Co., Ltd	Manufacturing and marketing of cell phone	1,490,500	Note 1 (2)	-	-	-	-	(44,703)	67.08	(30,431)	984,631	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	774,612	Note 1 (2)	476,960	-	-	476,960	(600,658)	76.85	(461,605)	270,749	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	$ 186,376	Note 1 (2)	$ -	$ -	$ -	$ -	($ 54,350)	42.61	($ 23,159)	$ 48,317	$ -	Note 2
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	804,870	Note 1 (2)	506,770	-	-	506,770	(121,293)	62.96	(76,366)	361,906	-	Note 2
FuYu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	894,300	Note 1 (2)	-	1,639,550	-	1,639,550	(65,742)	100	(65,742)	1,601,140	-	Note 2
Futaihua Precision Electronics (Jiyuan) Limited	Engaged in wireless handsets of wired telephones, cellular networks or other wireless IP telephone	11,178,750	Note 1 (2)	745,250	8,197,750	-	8,943,000	3,537,471	100	3,537,471	16,945,230	-	Note 2
Hongfujin Precision Industry (Loyang) Co., Ltd.	Engaged in the operation of automated equipment, multipurpose industrial robots, the equipment enclosure sheet metal production and marketing business	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 9

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	$ 596,200	Note 1 (2)	$ -	$ -	$ -	$ -	$ 406,032	67.08	$ 276,401	$ 701,860	$ -	Note 2
Zhong Zhun Precision Industries (Luoyang) Co., Ltd.	Reducer, Other transmission shafts and cranks	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 10
Hongfutai Precision Industry (Hen Yang) Co., Ltd.	Work holders	1,132,780	Note 1 (2)	1,132,780	-	-	1,132,780	(20,588)	100	(20,588)	1,154,672	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	LCD related products, modules, components and systems manufacture	89,430	Note 1 (2)	118,464	-	-	118,464	(341,760)	100	(341,760)	(147,369)	-	Note 2
Funeng Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	178,860	Note 1 (2)	-	-	-	-	6,671	100	6,671	194,074	-	Note 2
Interface Technology (ChengDu) Co., Ltd.	To manufacture, produce and sell LCD modules and related materials	1,117,875	Note 1 (2)	-	760,155	-	760,155	462,951	28.33	131,154	263,284	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Articles for the conveyance or packing of goods, of plastics	44,715	Note 1 (2)	-	44,715	-	44,715	-	100	-	-	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2013	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2013		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Net income of investee as of December 31, 2013	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2013	Book value of investments in Mainland China as of December 31, 2013	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2013	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Ying Tai Environmental Technology Ltd.	Manufacturer of degradable plastic resin	$ -	Note 1 (2)	$ -	$ -	$ -	$ -	$ -	100	$ -	$ -	$ -	Note 11
Shiang Tai Environmental Technology Ltd.	Manufacturer of degradable plastic resin	-	Note 1 (2)	-	-	-	-	-	100	-	-	-	Note 12
Fu Hon Yuan Environmental Technology Ltd.	Environmental Technology Development and Wholesale of Pollution Controlling Equipments	5,962	Note 1 (2)	-	-	-	-	7	70	5	4,334	-	Note 2
Scienbizip Consulting (Shen Zhen) Co.,Ltd.	Management Consulting Services	131,164	Note 1 (2)	-	-	-	-	33,141	51	16,902	171,562	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2013	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	$ 95,368,046	$ 183,806,446	$ -

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 (Far East) 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 audited and attested by R.O.C. parent company's CPA, except Foxconn Precision Component (Beijing) Co., Ltd.,Shenzhen Fu Tai Hong Precision Industry Co., Ltd.,Honxun Electrical Industry (Hangzhou) Co., Ltd,Fuxiang Precision Industrial (kunshan) Co.,Ltd.,FIH(Tian Jin) Precision Industry Co. Ltd. (Formerly：Foxconn Tianjin Precision Industry Co. Ltd.) ,Futaijing Precision Electronics (Beijing) Co., Ltd.,FIH Precision Electronics (Lang Fang) Co., Ltd. (Formerly：Foxconn Precision Electronics (Lang Fang) Co., Ltd.),Foxconn (Nanjing) Communications Co., Ltd.,Spreadcomm Technology Corp.,NanNing Fu Tai Hong Precision Industry Co., Ltd and Futaijing Precision Electronics (Yantai) Co., Ltd. which the financial statements are audited and attested by international accounting firm which has cooperative relationship with accounting firm in R.O.C.

Note 3: The shares of Liuzhou Antec Fangshen Electric System Co., Ltd. have been sold out in February, 2012. As of December 31, 2013, the funds have not been remitted back.

Note 4: The Company was approved by Investment Commission, MOEA of the merger of Fulin Electronical Technology (Changshu) Co., Ltd. and Fuyang Electronical Technology (Changshu) Co., Ltd. which is surviving entity.

Note 5: The Company held indirect ownership of the Mainland China subsidiaries of Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in June, 2012.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US$ 2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd, which had been liquidated in December 2012.

Note 7: The Company held indirectly 6.75% ownership of the Innovation Work Limited, and the investment amount of the Company approved by the Investment Commission of the Ministry of Economic Affairs was US$2,600,000. As of December 31, 2013, the funds have not been remitted.

Note 8: The Company was approved by Investment Commission, MOEA of an investment of US$ 8,750,000 and US$50,000,000 in MediaMarkt (Shanghai) Consulting Service Company Limited and MediaMarkt (Shanghai) Commercial & Trading Company Limited, respectively. The Company's board of directors resolved on March 25, 2013 for a subsidiary of the Company to sell its ownership in Mediamarkt (China) International Retail Holding Ltd. (Mediamarkt) including Mediamarkt's two subsidiaries in China namely, MediaMarkt (Shanghai) Consulting Service Company Limited and MediaMarkt (Shanghai) Commercial & Trading Company Limited. The Company was approved by Investment Commission, MOEA of above disposal on July 10, 2013 and May 30,2013, respectively.

Note 9: The Company was approved by Investment Commission, MOEA of an investment of US$ 17,500,000 in Hongfujin Precision Industry (Loyang) Co., Ltd., which has not yet been established as of December 31, 2013.

Note 10: The Company was approved by Investment Commission, MOEA of an investment of US$ 7,320,000 in Zhong Zhun Precision Industries (Luoyang) Co., Ltd., which has not yet been established as of December 31, 2013.

Note 11: The Company was approved by Investment Commission, MOEA of an investment of US$ 27,693,000 in Ying Tai Environmental Technology Ltd., which has not yet been established as of December 31, 2013

Note 12: The Company was approved by Investment Commission, MOEA of an investment of US$ 13,617,000 in Shiang Tai Environmental Technology Ltd.., which has not yet been established as of December 31, 2013

Note 13: 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.

Note 14: 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.

Note 15: The Company was approved by Investment Commission, MOEA of an investment of US$ 684,000 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred to Teamsmart Corporation during 2009.

Note 16: Pursuant to the Jing-Shen-Zi Letter No. 09704604680 of the Ministry of Economic Affairs, R.O.C., dated August 29, 2008, as the Company has obtained the certificate of being qualified for operating headquarters, issued by the Industrial Development Bureau, MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.，

Note 17: The Company invests in the company via investee companies in Mainland China including Foxstar Technology Co.,Ltd., Harbing GDS Technology Co., Ltd., ZhengZhou FuLianWang Electronic Technology Co.,Ltd., Erdos HongHan Precision Electronics Limited, Shanghai Foxconn Co., Ltd., Huaian Fulitong Trading Co., Ltd., Huaian Futaitong Logistics Co.,Ltd., Shenzhen Fuhongjie Technology Service Co.,Ltd., Shenzhen Fuhongjie Technology Service Co.,Ltd., Shan Hai Pengzhan Ivestment Co.,Ltd, Fu You Wan De Trading Co.,Ltd., Chongqingshi Futaitong Lotistics Limited Co., Limited, FoShan ShunDe Jishun Precision Industry Co., Ltd., Chengdu Fu Tai Logistics Co.,Ltd., Zhengzhou Airport Fertile Plan Logistics Co., Ltd., Chen Du Fuyu Vocational Skills Training Center, HenYang FuXiangYun Cuiture Co.,Ltd., Shanghai Fujintong Commercial Factoring Co.,Ltd., Wan Ma Ben Teng Trading Co.,Ltd.-China Jiaxin, Wan Ma Ben Teng Trading Co.,Ltd.-China Shenxhen, Wan Ma Ben Teng Trading Co.,Ltd.-China Zhengzhou, Wan Ma Ben Teng Trading Co.,Ltd.-China Chengdu, Wan Ma Ben Teng Trading Co.,Ltd.-China Kunshan, Wan Ma Da Trading Co.,Ltd.,-China Yantai, Wang Hui Trading Co., Ltd.-China Shanghai, Wan Ma Da Trading Co.,Ltd.,-China GuangXi, Wan Ma Ben Teng Trading Co.,Ltd.-China TianJin, Fu Ma Trading Co.,Ltd.-China Anhui, Sheng Ma Trading Co.,Ltd.-China Hebei, FuJian Wanmada Commerce Co., Ltd., Wan Ma Ben Teng Trading Co.,Ltd.-China HuNan, Wan Ma Ben Teng Trading Co.,Ltd.-China JiangXi, Wan Ma Ben Teng Trading Co.,Ltd.-China Chongqin, FuXun Tong Trading(ShenZhen) Co., Ltd., Efeihu(Beijing) E-commerce Ltd., Efeihu(Chengdu) E-commerce Ltd., Efeihu(Wuhan) E-commerce Ltd., Chongqing Shendeng Technology Co., Ltd, HongQingXin Precision Electronics (ChongQing) Co.,Ltd, ChongQing HongFuZhun Trading Co.,Ltd, Tian Zhen Foxconn Photovoltaic Electricity Generation Co., Ltd., Da Tong Foxconn Photovoltaic Electricity Generation Co., Ltd., Yang Gao Foxconn Photovoltaic Electricity Generation Co., Ltd., Shanghai KetaiHuajie Investment Co., Ltd., Shan Hai Ketai Technology Co.,Ltd., Chengdu Ketai Huajie Technology Co Ltd, Shen Zhen Fu Neng new energy technology Co., Ltd., Shenzhen Fuhongle Trade Co Ltd., Chengdu Chengfu human resource management Co. Ltd., Foxstar Technology Co.,Ltd, Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Finance Sponsion Co.Ltd., ZhengZhou FuLianWang Electronic Technology Co.,Ltd, Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., ZhengZhou JingJi Precision Machinery Trading Company Ltd., Zhenzhou airport Yongyang Technology Trading Co., JiYuan Jizhun Precision Electronics Limited, KunShan Wanmayun Commerce & Trade Co., Ltd., Shanxi HuNan Wanmayun Electronic Technology Co.,Ltd.,Wan Ma Ben Teng Trading Co.,Ltd.-China Jiaxin, GuangZhou Wanpingyunma Electronic Technology Co.,Ltd, HuNan Wanmayun Electronic Technology Co.,Ltd, GuangZhou Wanpingyunma Electronic Technology Co.,Ltd, ShangHai Fuhong Electronic Technology Co.,Ltd, ChengDu XunFeng Trading Co.,Ltd, NanYang Wanmayun Electronic Technology Co.,Ltd, Guizhou Fulianwang electronic Technology Co Ltd, Zhengzhou WanmaYun Elec. Technology Co., Ltd., Langfang FLW Trade Co., Ltd, YanTai Wanma Technology Co.,Ltd, Yantai Futaitong International Logistics Co.,Ltd., Synergy Technology（ChengDu）Co.,Ltd., Synergy Technology（ChengDu）Co.,Ltd., HongZhaoDa Integrated Innovative Serice(KunShan)Co.,Ltd, Hengyang Futaihong Precision Industry Co.,Ltd., Wan Ma Ben Teng Trading Co.,Ltd.-China HuNan, Shanghai Futaitong International Logistics Co.,Ltd.. Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

B. Significant transactions conducted with investees in Mainland China directly or indirectly through other companies in the third areas.

The Company subcontracted the processing of products to Foxconn (Far East) Limited’s subsidiaries located in Mainland China. All intercompany transactions were eliminated when preparing consolidated financial statements.

Significant transactions conducted with investees in Mainland China are described in Notes 13(1) A, B, G and H.

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 operating segments from both a customer service and product perspective.

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; other segments which have not met the quantitative threshold are included in the ‘all other segments’. The Group has identified the electronic manufacturing integrated services department, which provides global 3C production-related one-stop services, as a reportable operating segment.

(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 that recognition of internal costs 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.

(3) Segment information

The financial information of reportable segments provided to chief operating decision maker is as follows:

	For the years ended December 31,	
	2013	2012
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	$ 3,819,633,198	$ 3,880,825,993
Revenue from internal customers	667,409,238	526,688,317
Segment revenue	$ 4,487,042,436	$ 4,407,514,310
Segment profit	$ 111,975,068	$ 122,477,734

(4) Reconciliation for segment income (loss)

Sales between segments are carried out at arm’s length. The revenue from external parties reported to the chief operating decision-maker is measured in a manner consistent with that in the income statement.

A reconciliation of reportable segment profit or loss to the profit before tax and discontinued operations for the years ended December 31, 2013 and 2012 is provided as follows:

	For the years ended December 31,	
Operating revenue	2013	2012
Total reported segment revenue	$ 4,487,042,436	$ 4,407,514,310
Other operating segment revenue	46,493,844	55,771,358
Elimination of intersegment revenue	(581,218,740)	(557,890,346)
Total corporate revenue	$ 3,952,317,540	$ 3,905,395,322

	For the years ended December 31,	
Profit and loss	2013	2012
Profit of reported segment	$ 111,975,068	$ 122,477,734
Profit (loss) of other operating segments	11,573,220	(11,796,307)
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	12,747,409	7,490,658
Profit before income tax	$ 136,295,697	$ 118,172,085

(5) Geographical information

Geographical information for the years ended December 31, 2013 and 2012 is as follows:

	For the years ended December 31,			
	2013		2012	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	$ 1,301,322,343	$ 1,494,818	$ 1,140,906,312	$ 1,751,004
Ireland	1,206,104,879	169,156	1,096,315,965	173,191
China	277,316,300	324,688,619	340,938,734	342,166,834
Singapore	392,845,718	86,572	334,362,334	151,407
Japan	159,774,939	185,350	217,845,375	22,082
Taiwan	53,511,456	34,956,163	111,468,690	30,944,534
Others	561,441,905	57,480,937	663,557,912	62,804,923
Total	$ 3,952,317,540	$ 419,061,615	$ 3,905,395,322	$ 438,013,975

(6) Major customer information

Major customer information of the Group for the years ended December 31, 2013 and 2012 is as follows:

	For the years ended December 31,	
	2013	2012
	Revenue (in millions)	Revenue (in millions)
Client E	$ 2,001,215	$ 1,865,774
Client C	398,527	459,975

15. INITIAL APPLICATION OF IFRSs

(1) These consolidated financial statements are the first consolidated financial statements prepared by the Group in accordance with the IFRSs. The Group has adjusted the amounts as appropriate that are reported in the previous R.O.C. GAAP consolidated financial statements to those amounts that should be presented under IFRSs in the preparation of the opening IFRS balance sheet. Information about exemptions elected by the Group, exceptions to the retrospective application of IFRSs in relation to first-time adoption of IFRSs, and how it affects the Group's financial position, operating results and cash flows in transition from R.O.C. GAAP to the IFRSs is set out below:

A. Business combinations

The Company has elected not to apply the requirements in IFRS 3, "Business Combinations", retrospectively to business combinations that occurred prior to the date of transition to IFRSs ('the transition date'). This exemption also applies to the Company's previous acquisitions of investments in associates.

B. Share-based payment transactions

The Company has elected not to apply the requirements in IFRS 2, "Share-based Payment", retrospectively to equity instruments vested and liabilities that were settled arising from share-based payment transactions prior to the transition date.

C. Leases

The Company has elected to apply the transitional provisions in IFRS 4, "Determining Whether an Arrangement Contains a Lease". Therefore, the Company determines whether an arrangement existing at the transition date contains a lease based on the facts and circumstances on that date.

D. Employee benefits

The Company has elected to recognize all cumulative actuarial gains and losses relating to all employee benefit plans in 'retained earnings' at the transition date, and to disclose the information of present value of defined benefit obligation, fair value of plan assets, gain or loss on plan assets and experience adjustments under the requirements of paragraph 120A (P), IAS 19, "Employee Benefits", based on their prospective amounts for financial periods from the transition date.

E. Compound financial instruments

The Company has elected not to segregate between liability components and equity components of compound financial instruments whose liability components were no longer outstanding at the transition date.

F. Designation of previously recognized financial instruments

The Company reclassified part of financial assets carried at cost to available-for-sale financial assets on the transition date.

G. Decommissioning liabilities included in the cost of property, plant and equipment

The Company has elected to measure the decommissioning liabilities included in the cost of certain property, plant and equipment at the transition date in accordance with IAS 37, "Provisions, Contingent Liabilities and Contingent Assets".

H. Borrowing costs

The Company has elected to apply the transitional provisions in paragraphs 27 and 28 of IAS 23, "Borrowing Costs", amended in 2007 and apply IAS 23 from the transition date.

I. Transfers of assets from customers

The Company has elected to apply the transitional provisions in paragraph 22 of IFRIC 18, "Transfers of Assets from Customers", and apply IFRIC 18 from the transition date.

(2) Except for hedge accounting to which exceptions to the retrospective application of IFRSs specified in IFRS 1 are not applicable as the Group does not have hedge accounting, other exceptions to the retrospective application are set out below:

A. Accounting estimates

Accounting estimates made under IFRSs on January 1, 2012 are consistent with those made under R.O.C. GAAP on that day.

B. Derecognition of financial assets and financial liabilities

The derecognition requirements in IAS 39, "Financial Instruments: Recognition and Measurement" shall be applied prospectively to transactions occurring on or after January 1, 2004.

C. Non-controlling interest

Requirements of IAS 27 (amended in 2008) that shall be applied prospectively are as follows:

(a) Requirements concerning total comprehensive income (loss) attributed to owners of the parent and non-controlling interest, even if it results in a negative balance in non-controlling interest;

(b) Requirement that change in interest ownership of the parent in a subsidiary while control is retained is accounted for as an equity transaction with the parent; and.

(3) Requirement to reconcile from R.O.C. GAAP to IFRSs at the time of initial application

IFRS 1 requires that entity make reconciliation for equity, comprehensive income and cash flows for the comparative periods. The Group's initial application of IFRSs has no significant effect on cash flows from operating activities, investing activities and financing activities. Reconciliation for equity and comprehensive income for the comparative periods as to transition from R.O.C. GAAP to IFRSs is shown below:

A.Reconciliation for equity on January 1, 2012:

Current assets	GAAP (R.O.C.)	Adjustment	IFRSs	Description
Cash and cash equivalents	$ 329,793,633	$ -	$ 329,793,633	
Financial assets at fair value through profit or loss - current	70,329	-	70,329	
Available-for-sale financial assets - current	674,287	-	674,287	
Accounts receivable (including related parties)	476,049,795	-	476,049,795	
Other receivables	34,679,896	-	34,679,896	
Inventory	380,521,794	-	380,521,794	
Prepayment	7,119,919	-	7,119,919	
Other current assets	54,758,169	(8,016,419)	46,741,750	(12)
Total current assets	1,283,667,822	(8,016,419)	1,275,651,403	
Non-current assets				
Available-for-sale financial assets - non-current	4,790,319	4,575,192	9,365,511	(1)(2)
Financial assets carried at cost - non-current	4,046,796	(28,740)	4,018,056	(2)
Investments accounted for under equity method	40,259,657	(2,467,599)	37,792,058	(1)
Property, plant and equipment	355,373,481	12,792,611	368,166,092	(3)(9)
Investment property	-	1,345,340	1,345,340	(4)
Intangible assets	695,266	-	695,266	
Deferred income tax assets	-	10,560,705	10,560,705	(5)(7)(12)
Other non-current assets	41,478,084	(14,137,951)	27,340,133	(3)(4)(9)
Total non-current assets	446,643,603	12,639,558	459,283,161	
Total Assets	$1,730,311,425	$ 4,623,139	$1,734,934,564	

Current liabilities	GAAP (R.O.C.)	Adjustment	IFRSs	Description
Short-term loans	$ 260,522,749	$ -	$ 260,522,749	
Short-term notes and bills payable	7,989,312	-	7,989,312	
Financial liabilities at fair value through profit or loss - current	251,834	-	251,834	
Accounts payable (including related parties)	548,494,279	-	548,494,279	
Other payables	121,335,944	1,809,910	123,145,854	(7)
Current income tax liabilities	19,939,503	-	19,939,503	
Provisions for liabilities - current	7,302,884	-	7,302,884	
Other current liabilities	25,879,538	-	25,879,538	
Total current liabilities	991,716,043	1,809,910	993,525,953	
Non-current liabilities				
Financial liabilities at fair value through profit or loss - non-current	-	470,158	470,158	(6)
Bonds payable - non-current	62,378,777	-	62,378,777	
Long-term loans	53,600,100	-	53,600,100	
Deferred income tax liabilities	1,793,747	2,133,854	3,927,601	(12)
Other non-current liabilities	5,803,274	453,411	6,256,685	(5)
Total non-current liabilities	123,575,898	3,057,423	126,633,321	
Total Liabilities	$1,115,291,941	$ 4,867,333	$1,120,159,274	
Equity attributable to owners of the parent				
Capital stock				
Common stock	106,890,967	-	106,890,967	
Capital reserve	70,693,639	(17,486,928)	53,206,711	(1)(6)(8)
Retained earnings				
Legal reserve	51,821,402	-	51,821,402	
Undistributed earnings	325,500,402	14,691,725	340,192,127	(1)(5)(6)(7)(8)
Other equity				
Cumulative translation adjustments	21,141,456	(94,099)	21,047,357	(1)(7)
Unrealized gain or loss on financial instruments	1,802,723	2,645,108	4,447,831	(1)(2)
Treasury stock	(18,901)	-	(18,901)	
Equity attributable to owners of the parent	577,831,688	(244,194)	577,587,494	
Non-controlling interest	37,187,796	-	37,187,796	
Total equity	615,019,484	(244,194)	614,775,290	
Total Liabilities and Stockholders' equity	$1,730,311,425	$ 4,623,139	$1,734,934,564	

B.Reconciliation for equity on December 31, 2012:

	GAAP (R.O.C.)	Adjustment	IFRSs	Description
Current assets				
Cash and cash equivalents	$ 505,526,956	$ -	$ 505,526,956	
Financial assets at fair value through profit or loss - current	140,220	-	140,220	
Available-for-sale financial assets - current	777,410	-	777,410	
Accounts receivable (including related parties)	633,048,641	-	633,048,641	
Other receivables	38,235,975	-	38,235,975	
Inventory	349,882,643	-	349,882,643	
Prepayment	7,647,041	-	7,647,041	
Other current assets	7,698,556	(6,751,334)	947,222	(12)
Total current assets	1,542,957,442	(6,751,334)	1,536,206,108	
Non-current assets				
Financial assets at fair value through profit or loss - non-current	179,300	-	179,300	
Available-for-sale financial assets - non-current	8,302,853	4,195,864	12,498,717	(1)(2)
Financial assets carried at cost - non-current	8,620,722	(28,740)	8,591,982	(2)
Investments accounted for under equity method	44,492,047	(2,533,104)	41,958,943	(1)
Property, plant and equipment	390,298,219	14,856,857	405,155,076	(3)(9)
Investment property	-	1,231,003	1,231,003	(4)
Intangible assets	3,954,469	-	3,954,469	
Deferred income tax assets	-	10,951,902	10,951,902	(5)(7)(12)
Other non-current assets	45,598,465	(16,087,860)	29,510,605	(3)(4)(9)
Total non-current assets	501,446,075	12,585,922	514,031,997	
Total Assets	$2,044,403,517	$ 5,834,588	$2,050,238,105	

Current liabilities	GAAP (R.O.C.)	Adjustment	IFRSs	Description
Short-term loans	$ 297,572,165	$ -	$ 297,572,165	
Short-term notes and bills payable	7,991,597	-	7,991,597	
Financial liabilities at fair value through profit or loss - current	66,767	15,288	82,055	(6)
Accounts payable (including related parties)	638,370,641	-	638,370,641	
Other payables	193,939,261	2,328,293	196,267,554	(7)
Current income tax liabilities	19,177,206	-	19,177,206	
Provisions for liabilities - current	3,464,280	-	3,464,280	
Other current liabilities	89,442,390	-	89,442,390	
Total current liabilities	1,250,024,307	2,343,581	1,252,367,888	
Non-current liabilities				
Bonds payable - non-current	74,980,461	-	74,980,461	
Long-term loans	30,707,957	-	30,707,957	
Deferred income tax liabilities	468,606	3,680,359	4,148,965	(12)
Other non-current liabilities	6,491,033	628,051	7,119,084	(5)
Total non-current liabilities	112,648,057	4,308,410	116,956,467	
Total Liabilities	$1,362,672,364	$ 6,651,991	$1,369,324,355	
Equity attributable to owners of the parent				
Capital stock				
Common stock	118,358,665	-	118,358,665	
Capital reserve	77,266,078	(18,334,000)	58,932,078	(1)(6)(8)
Retained earnings				
Legal reserve	59,980,502	-	59,980,502	
Undistributed earnings	385,380,938	14,410,421	399,791,359	(1)(5)(6)(7)(8)
Other equity				
Cumulative translation adjustments	1,395,612	(25,101)	1,370,511	(1)(7)
Unrealized gain or loss on financial instruments	4,169,293	2,265,753	6,435,046	(1)(2)
Treasury stock	(18,901)	-	(18,901)	
Equity attributable to owners of the parent	646,532,187	(1,682,927)	644,849,260	
Non-controlling interest	35,198,966	865,524	36,064,490	
Total equity	681,731,153	(817,403)	680,913,750	(8)
Total Liabilities and Stockholders' equity	$2,044,403,517	$ 5,834,588	$2,050,238,105	

C.Reconciliation for comprehensive income for the year ended December 31, 2012:

	GAAP (R.O.C.)	Adjustment	IFRSs	Description
Operating revenue	$3,905,395,322	$ -	$3,905,395,322	
Operating costs	(3,575,766,285)	(79,379,769)	(3,655,146,054)	(5)(7)(10)(11)
Gross profit	329,629,037	(79,379,769)	250,249,268	
Operating expenses				
Selling expenses	(104,581,183)	78,942,564	(25,638,619)	
General and administrative expenses	(70,970,421)	(76,211)	(71,046,632)	(5)(7)(10)(11)
Research and development expenses	(45,626,952)	(38,795)	(45,665,747)	
Operating profit	108,450,481	(552,211)	107,898,270	
Non-operating income and expenses				
Other income	17,874,889	144,956	18,019,845	(1)
Other gains and losses	(952,841)	454,870	(497,971)	(6)
Finance costs	(9,786,423)	-	(9,786,423)	
Share of profit of associates and joint ventures accounted for under equity method	2,792,985	(254,621)	2,538,364	(1)
Profit before income tax	118,379,091	(207,006)	118,172,085	
Income tax expense	(26,591,950)	86,601	(26,505,349)	(5)(7)
Net income	$ 91,787,141	($ 120,405)	91,666,736	
Other comprehensive income				
Currency translation differences			(18,737,151)	
Unrealized gain on valuation of available-for-sale financial assets			1,755,830	
Actuarial loss on defined benefit plan			(193,854)	
Share of other comprehensive income of associates and joint ventures accounted for under equity method			(770,538)	
Income tax relating to the components of other comprehensive income			32,955	
Other comprehensive income for the year			(17,912,758)	
Total comprehensive income for the year			$ 73,753,978	

	GAAP (R.O.C.)	Adjustment	IFRSs	Description
Profit attributable to:				
Owners of the parent	$ 94,762,377	($ 120,405)	$ 94,641,972	
Non-controlling interest	(2,975,236)	-	(2,975,236)	
	$ 91,787,141	($ 120,405)	$ 91,666,736	
Total comprehensive income attributable to:				
Owners of the parent			$ 76,791,442	
Non-controlling interest			(3,037,464)	
			$ 73,753,978	

Description of the reconciliation of significant differences:

Item	Explanation	Account	Increase (Decrease) At transition date	Increase (Decrease) December 31, 2012
(1)	<u>Investments in associates / Equity investments under the equity method</u>			
	In accordance with current accounting standards in R.O.C., if an investor company holds less than 20% of the investee company's voting shares without losing significant influence over an investee company, the investments should be accounted for under equity method. In accordance with IAS 28,"Investments in Associates", the Group determines that it does not have significant influence over certain investees that were accounted for as equity-method investees previously, and has reclassified these investments as "Available-for-sale financial assets" and measured them at fair value.	Available-for-sale financial assets - non-current	$ 4,530,477	$ 4,153,041
		Unrealized gain or loss on financial instruments	2,629,133	2,251,670
		Undistributed earnings	(535,814)	(535,814)
		Gain on equity investments under the equity method	-	(254,621)
		Capital reserve from long-term investments	(8,172)	10,280
		Cumulative translation adjustments	(22,269)	3,466
		Equity investments under the equity method	(2,467,599)	(2,533,104)
		Dividend income	-	144,956

Item	Explanation	Account	Increase (Decrease) At transition date		Increase (Decrease) December 31, 2012	
(2)	Financial assets: equity instruments					
	In accordance with the pre-amended “Rules Governing the Preparation of Financial Statements by Securities Issuers”, before July 7, 2011, unlisted stocks and emerging stocks held by the Company should be measured at cost and recognized in ‘Financial assets carried at cost’. However, in accordance with IAS 39, “Financial Instruments: Recognition and Measurement”, investments in equity instruments without an active market but with reliable fair value measurement (i.e. the variability of the estimation interval of reasonable fair values of such equity instruments is insignificant, or the probability for these estimates can be made reliably) should be measured at fair value.	Available-for-sale financial assets - non-current	$	44,715	$	42,823
		Unrealized gain or loss on financial instruments		15,975		14,083
		Financial assets carried at cost - non-current	(	28,740)	(	28,740)
(3)	Prepayments for equipment					
	In accordance with the “Rules Governing the Preparation of Financial Statements by Securities Issuers”, prepayments for the acquisition of property, plant and equipment are classified as “Property, plant and equipment”. However, under IFRSs, it should be classified as “Other assets - non-current”.	Other assets - non-current		2,309,167		5,308,218
		Prepayments for equipment	(	2,309,167)	(	5,308,218)

Item	Explanation	Account	Increase (Decrease) At transition date	Increase (Decrease) December 31, 2012
(4)	Property, plant and equipment			
	In accordance with current accounting standards in R.O.C., the Company's property that is leased to others is presented in 'Other assets' account. In accordance with IAS 40, "Investment Property", property that meets the definition of investment property is classified and accounted for as 'Investment property'.	Investment property	$ 1,345,340	$ 1,231,003
		Other assets - non-current	(1,345,340)	(1,231,003)
(5)	Pension			
	(i) The discount rate used to calculate pensions shall be determined with reference to the factors specified in R.O.C. SFAS 18, paragraph 23. However, IAS 19, "Employee Benefits", requires an entity to determine the rate used to discount employee benefits with reference to market yields on high quality corporate bonds that match the currency at the end day of the reporting period and duration of its pension plan; when there is no deep market in corporate bonds, an entity is required to use market yields on government bonds (at the end day of the reporting period) instead.	Reserve for retirement plan	453,411	628,051
		Undistributed earnings	(376,331)	(376,331)
		Deferred income tax assets - non-current	77,080	106,769
		Operating cost - salaries	-	(2,953)
		Selling expenses - salaries	-	(1,502)
		General and administrative expenses - salaries	-	(6,016)
		Research and development expenses - salaries	-	(8,743)
		Income tax expense	-	3,266
		Actuarial loss on defined benefit plan	-	(160,899)

Item	Explanation	Account	Increase (Decrease) At transition date	Increase (Decrease) December 31, 2012
(5)	Pension			
	(ii) The Company recognized all accumulated actuarial gain or loss associated with the employee benefit plans in "Retained earnings" at the date of transition to IFRSs.			
	(iii) In accordance with current accounting standards in R.O.C., the unrecognized transitional net benefit obligation should be amortized on a straight-line basis over the average remaining service period of employees still in service and expected to receive benefits. However, as this is the Company's first-time adoption of IFRSs, the transition provisions of IAS 19, "Employee Benefits", do not apply to the Company. Accordingly, there is no unrecognized transitional net benefit obligation.			
	(iv) In accordance with current accounting standards in R.O.C., actuarial pension gain or loss of the Group is recognized in net pension cost of current period using the "corridor" method. However, in accordance with IAS 19, "Employee Benefits", actuarial pension gain or loss is recognized immediately in other comprehensive income.			

Item	Explanation	Account	Increase (Decrease) At transition date	Increase (Decrease) December 31, 2012
(6)	Financial instruments: presentation			
	In accordance with current accounting standards in R.O.C., the conversion price of convertible bonds overseas should be converted to an agreed conversion price in New Taiwan dollars with a fixed exchange rate applicable on conversion of bonds. The conversion rights which are converted to a fixed amount of common shares should be classified as equity instruments. However, in accordance with IAS 32, "Financial Instruments: Presentation", the conversion rights which do not meet the criteria of equity instruments should be classified as financial liabilities.	Financial liabilities at fair value through profit or loss - non-current	$ 470,158	$ -
		Financial liabilities at fair value through profit or loss - current	-	15,288
		Undistributed earnings	1,564,282	1,564,282
		Capital reserve from conversion right	(2,034,440)	(2,034,440)
		Gain on valuation of financial liabilities	-	454,870
(7)	Employee benefits			
	The current accounting standards in R.O.C. do not specify the rules on the cost recognition for accumulated unused compensated absences. The Company recognizes such costs as expenses upon actual payment. However, IAS 19, "Employee Benefits", requires that the costs of accumulated unused compensated absences should be accrued as expenses at the end of the reporting period.	Accrued expenses	1,809,910	2,328,293
		Undistributed earnings	(1,404,728)	(1,404,728)
		Deferred income tax assets - non-current	333,352	413,440
		Cumulative translation adjustments	(71,830)	(28,567)
		Operating cost - salaries	-	429,714
		Selling expenses - salaries	-	11,946
		General and administrative expenses - salaries	-	82,227
		Research and development expenses - salaries	-	47,538
		Income tax expense	-	(89,867)

Item	Explanation	Account	Increase (Decrease) At transition date	Increase (Decrease) December 31, 2012
(8)	Capital reserve			
	(i) The Company has elected not to apply the requirements in IFRS 3, “Business Combinations”, retrospectively to business combinations and investments in associates that occurred prior to the date of transition to IFRSs, and has adjusted the retained earnings on the date of transition to IFRSs for the capital surplus under ROC GAAP that did not meet the regulations of IFRSs.	Undistributed earnings	$ 15,444,316	$ 15,444,316
		Capital reserve from long-term investments	(15,444,316)	(15,444,316)
	(ii) In addition, when a subsidiary issues new shares and parent company does not purchase or acquire new shares proportionately that results in a change of parent company's ownership percentage and a change of the equity in net assets for the investment that parent company has invested, but that does not result in a loss of control over the subsidiary, in accordance with current accounting standards in ROC, such differences shall be used to adjust the “capital surplus—long-term equity investments” and“long-term equity investments”.	Capital reserve from long-term investments	-	(865,524)
		Non-controlling interest	-	865,524

Item	Explanation	Account	Increase (Decrease) At transition date	Increase (Decrease) December 31, 2012
(8)	Capital reserve However, in accordance with IAS 27,“Consolidated and Separate Financial Statements”, a change in parent company's ownership interest in a subsidiary that does not result in a loss of control over the subsidiary should be accounted for as transactions with non-controlling interests, and adjustments to the carrying amounts of controlling interests and non-controlling interests should be made to reflect the change in parent company's relative ownership interest in the subsidiary. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in“capital surplus—the difference between the consideration paid or received for acquisition or disposal of the ownership interest in a subsidiary and the carrying amount.			

Item	Explanation	Account	Increase (Decrease) At transition date	Increase (Decrease) December 31, 2012
(9)	Deferred charges			
	In accordance with current accounting standards in R.O.C., cost of tools is recognized in"Deferred Charges".	Property, plant and equipment	$ 15,101,778	$ 20,165,075
	However, under IFRSs, it should be recognized in "Property, plant and equipment".	Deferred charges	(15,101,778)	(20,165,075)
(10)	Product warranty costs			
	Under current accounting standards in ROC, the Company presents product warranty costs in"selling expenses". However, under IFRSs, they shall be presented in"cost of goods sold".	Operating cost	-	34,382,737
		Operating expenses	-	(34,382,737)
(11)	Royalty expenses			
	The Company pays royalties based on the sales volume of the related product as required by the contract. Under current accounting standards in ROC, the royalties are presented in"selling expenses". However, under IFRSs, they shall be presented in"cost of goods sold".	Operating cost	-	44,570,271
		Operating expenses	-	(44,570,271)

Item	Explanation	Account	Increase (Decrease) At transition date	Increase (Decrease) December 31, 2012
(12)	Income taxes			
	In accordance with current accounting standards in R.O.C., a deferred tax asset or liability should, according to the classification of its related asset or liability, be classified as current or noncurrent. However, a deferred tax asset or liability that is not related to an asset or liability for financial reporting should be classified as current or noncurrent according to the expected period to realize or settle a deferred tax asset or liability. However, under IAS 1, "Presentation of Financial Statements", an entity should not classify a deferred tax asset or liability as current. In addition, in accordance with current accounting standards in R.O.C., deferred income tax assets and liabilities from the same tax jurisdiction are offset for presentation purpose. However, as the Company's deferred tax assets and liabilities do not meet the criteria of offsetting deferred tax assets and liabilities under IAS 12, "Income Taxes", they shall not be offset.	Deferred income tax assets - non-current	$ 10,150,273	$ 10,431,693
		Deferred income tax assets - current	(8,016,419)	(6,751,334)
		Deferred income tax liabilities - non-current	2,133,854	3,680,359

G. Major adjustments for the consolidated statements of cash flows for the year ended December 31, 2012:

a) Under R.O.C. GAAP, payment of interest and receipt of interest and dividend are all included in cash flows from operating activities. However, under IFRSs, payment of interest and receipt of interest and dividend are classified as cash flows from financing activities and from investing activities, respectively, when they are the cost for acquisitions of financial resources or the return on investments.

b) The transition of R.O.C. GAAP to IFRSs has no effect on the Group's cash flows reported.

c) The reconciliation between R.O.C. GAAP and IFRSs has no net effect on the Group's cash flows reported.