HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND REVIEW REPORT OF INDEPENDENT ACCOUNTANTS

MARCH 31, 2020 AND 2019
(STOCK CODE: 2317)

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND REVIEW REPORT OF INDEPENDENT ACCOUNTANTS

MARCH 31, 2020 AND 2019

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Review Report of Independent Accountants

Financial Review No. 20000176 (2020)

To Hon Hai Precision Industry Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries as at March 31, 2020 and 2019, and the related consolidated statements of comprehensive income, of changes in equity, of cash flows and notes to the consolidated financial statements, including a summary of significant accounting policies, for the three-month periods then ended. According to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard (IAS) 34, "Interim Financial Reporting," as endorsed by the Financial Supervisory Commission (FSC), preparation of the accompanying consolidated financial statements reasonably representing the financial status is the responsibility of management; our responsibility is to issue a report on these consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the Basis for Qualified Conclusion, we conducted our review in accordance with the Generally Accepted Auditing Standards (GAAS) No. 65, "Review of Financial Statements." A review of interim financial information consists of making inquiries, primarily to persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to achieve assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express such an opinion.

Basis for Qualified Conclusion

As described in Note 4(3) and 6(8), the financial statements of some insignificant subsidiaries that are consolidated into this consolidated financial report, investments accounted for under the equity method and the information disclosed in Note 13 were based solely on the reports prepared by those subsidiaries, which were not reviewed by independent accountants. Total assets of those consolidated subsidiaries (including investments accounted for under the equity method) amounted to NT$516,414,545 thousand and NT$590,026,260 thousand, constituting 17.08% and 19.40% of the consolidated total assets and total liabilities amounted to NT$205,713,502 thousand and NT$293,410,989 thousand, constituting 12.45% and 17.87% of the consolidated total liabilities as of March 31, 2020 and 2019, respectively. Total comprehensive income (including share of the profit or loss of the affiliates and joint ventures that are accounted under the equity method) of those consolidated subsidiaries for of the three-month periods ended March 31, 2020 and 2019 were at a loss of NT$5,438,356 thousand and a profit of NT$3,358,684 thousand, respectively, constituting 18.31% and 6.00% of the consolidated total comprehensive income, respectively.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries, investments account for under equity method and the information disclosed in Note 13 been reviewed by independent accountants, we are not aware of any material modifications that should be made to the consolidated financial statements referred to above for them to present fairly, in all material respects, the financial position of Hon Hai Precision Industry Co., Ltd. and its subsidiaries as at March 31, 2020 and 2019, its financial performance and cash flows for the three-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS No. 34, “Interim Financial Reporting,” as endorsed by the FSC.

PricewaterhouseCoopers, Taiwan
CPA Hsu, Yung-Chien

CPA Hsu, Sheng-Chung

Former Securities Commission of the Ministry of Finance Approval No.: (84) Taiwan-Finance-Securities (6) 13377

Financial Supervisory Commission

Approval No.: Jin-Guan-Zheng-Shen-Zi No. 1010034097

May 15, 2020

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2020, DECEMBER 31 AND MARCH 31, 2019
(CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2020 AND 2019 ARE UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

	Assets	Notes	March 31, 2020 Amount	%	December 31, 2019 Amount	%	March 31, 2019 Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 931,434,201	31	$ 857,864,362	26	$ 819,325,381	27
1110	Financial assets at fair value through profit or loss – current	6(2)	4,473,572	-	2,952,049	-	2,344,993	-
1136	Financial assets at amortized cost – current	6(4), 8	85,679,240	3	52,954,877	1	108,584,449	3
1170	Accounts receivable, net	6(5)	622,757,155	20	987,278,438	30	661,319,721	22
1180	Net accounts receivable – related parties	7	28,434,024	1	44,754,604	1	34,586,702	1
1200	Other receivables	6(6)(11)	54,272,273	2	67,854,299	2	60,832,772	2
1210	Other receivables – related parties	7	15,581,029	-	24,366,543	1	42,234,041	1
130X	Inventory	6(7)	532,240,638	18	515,772,177	15	570,569,916	19
1410	Prepayments	7	22,061,968	1	19,895,574	1	19,028,145	1
11XX	**Total current assets**		2,296,934,100	76	2,573,692,923	77	2,318,826,120	76
	Non-current assets							
1510	Financial assets at fair value through profit or loss – non-current	6(2)	85,621,808	3	82,660,725	3	75,154,373	3
1517	Financial assets at fair value through other comprehensive income – non-current	6(3)	55,656,421	2	68,807,217	2	73,315,838	2
1535	Financial assets at amortized cost – non-current	6(4), 8	12,961,571	-	12,528,569	-	16,135,117	1
1550	Investments accounted for under equity method	6(8)	161,601,359	5	168,631,642	5	166,194,898	5
1600	Property, plant and equipment	6(9), 8	277,457,385	9	287,523,253	9	279,992,163	9
1755	Right-of-use assets	6(10), 7	46,660,405	2	46,760,340	1	48,717,424	2
1760	Investment property – net	6(12)	6,609,334	-	4,419,912	-	2,591,707	-
1780	Intangible assets	6(13)	41,431,581	1	41,380,353	1	30,200,268	1
1840	Deferred income tax assets		21,670,233	1	18,701,465	1	20,765,522	1
1900	Other non-current assets	6(11)(14), 8	16,072,142	1	15,835,299	1	8,974,079	-
15XX	**Total non-current assets**		725,742,239	24	747,248,775	23	722,041,389	24
1XXX	**Total assets**		$ 3,022,676,339	100	$ 3,320,941,698	100	$ 3,040,867,509	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2020, DECEMBER 31 AND MARCH 31, 2019
(CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2020 AND 2019 ARE UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

			March 31, 2020		December 31, 2019		March 31, 2019	
	Liabilities and equity	Notes	Amount	%	Amount	%	Amount	%
	Current liabilities							
2100	Short-term loans	6(16)	$ 374,192,060	13	$ 380,866,050	11	$ 367,863,167	12
2110	Short-term notes and bills payable	6(15)	29,963,286	1	30,528,296	1	35,286,800	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	3,293,360		1,881,685	-	960,359	-
2170	Accounts payable		642,432,165	21	870,678,994	26	616,947,234	21
2180	Accounts payable - related parties	7	24,190,374	1	35,509,127	1	29,813,959	1
2200	Other payables	6(17), 7	186,863,873	6	217,732,729	7	187,809,836	6
2230	Current income tax liabilities		16,138,489	1	18,531,289	1	38,816,543	1
2250	Provisions for liabilities - current	6(24)	2,547,523	-	2,725,293	-	4,987,083	-
2280	Lease liabilities - current	7	7,760,497	-	7,131,038	-	4,485,551	-
2300	Other current liabilities	6(18)	91,542,791	3	91,876,860	3	45,952,085	2
21XX	**Total current liabilities**		1,378,924,418	46	1,657,461,361	50	1,332,922,617	44
	Non-current liabilities							
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	97,237	-	-	-	9,150	-
2530	Bonds payable	6(19)	181,738,717	6	175,505,344	5	204,468,307	7
2540	Long-term loans	6(20)	41,417,060	1	41,576,252	1	54,211,718	2
2550	Provisions for liabilities – non-current	6(24)	372,575	-	369,953	-	-	-
2570	Deferred income tax liabilities		21,482,440	1	18,261,509	1	19,175,732	-
2580	Lease liabilities - non-current	7	21,929,457	1	20,875,343	1	23,829,889	1
2600	Other non-current liabilities	6(23)	6,592,199	-	7,266,519	-	7,730,175	-
25XX	**Total non-current liabilities**		273,629,685	9	263,854,920	8	309,424,971	10
2XXX	**Total liabilities**		1,652,554,103	55	1,921,316,281	58	1,642,347,588	54
	Equity							
	Equity attributable to owners of the parent							
	Share capital	6(25)						
3110	Share capital - common stock		138,629,906	5	138,629,906	4	138,629,906	5
	Capital surplus	6(26)						
3200	Capital surplus		199,880,666	6	199,383,371	6	196,339,860	6
	Retained earnings	6(27)						
3310	Legal reserve		149,512,874	5	149,512,874	4	136,606,364	5
3320	Special reserve		60,309,927	2	60,309,927	2	27,539,310	1
3350	Unappropriated retained earnings		796,693,801	26	794,615,182	24	799,088,916	26
	Other equity interest	6(28)						
3400	Other equity interest		(132,776,068)	(4)	(102,451,720)	(3)	(30,968,014))	(1)
3500	Treasury stocks	6(25)	(15,194)	-	(15,194))	-	(15,194))	-
31XX	**Total equity attributable to owners of the parent**		1,212,235,912	40	1,239,984,346	37	1,267,221,148	42
36XX	**Non-controlling interests**	6(29)	157,886,324	5	159,641,071	5	131,298,773	4
3XXX	**Total equity**		1,370,122,236	45	1,399,625,417	42	1,398,519,921	46
	Significant contingent liabilities and unrecognized contract commitments	9						
	Subsequent events	11						
3X2X	**Total liabilities and equity**		$ 3,022,676,339	100	$ 3,320,941,698	100	$ 3,040,867,509	100

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2020 AND 2019
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars
(Except for earnings per share expressed in New Taiwan Dollar)

			For the three-month period ended March 31, 2020		For the three-month period ended March 31, 2019	
	Item	Notes	Amount	%	Amount	%
4000	**Operating revenue**	6(30), 7	$ 929,133,122	100	$ 1,054,302,519	100
5000	**Operating costs**	6(7)(33)(34), 7	(887,319,417)	(95)	(995,999,945)	(94)
5900	**Operating profit - gross**		41,813,705	5	58,302,574	6
	Operating expenses	6(33)(34)				
6100	Selling expenses		(5,317,386)	-	(6,773,683)	-
6200	General and administrative expenses	12(2)	(15,035,999)	(2)	(17,546,993)	(2)
6300	Research and development expenses		(16,935,217)	(2)	(17,872,966)	(2)
6000	**Total operating expenses**		(37,288,602)	(4)	(42,193,642)	(4)
6900	**Operating profit**		4,525,103	1	16,108,932	2
	Non-operating income and expenses					
7010	Other income	6(31)	14,578,180	1	17,937,160	2
7020	Other gains and losses	6(32)	441,377	-	9,096,893	1
7050	Finance cost	6(35)	(12,259,616)	(1)	(14,390,443)	(2)
7060	Shares of profit (loss) of associates and joint ventures accounted for under the equity method	6(8)	(1,386,624)	-	1,730,936	-
7000	**Total non-operating income and expenses**		1,373,317	-	14,374,546	1
7900	**Profit before income tax**		5,898,420	1	30,483,478	3
7950	Income tax expenses	6(36)	(3,748,209)	(1)	(6,322,069)	(1)
8200	**Net income for the period**		$ 2,150,211	-	$ 24,161,409	2

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2020 AND 2019
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars
(Except for earnings per share expressed in New Taiwan Dollar)

	Item	Notes	For the three-month period ended March 31, 2020 Amount	%	For the three-month period ended March 31, 2019 Amount	%
	Other comprehensive income - net Components not to be reclassified to profit or loss					
8316	Unrealized gains and losses on valuation of investment in equity instruments measured at fair value through other comprehensive income	6(3)(28)(29)	($ 13,982,967)	(2)	$ 4,965,318	1
8320	Shares of other comprehensive income of associates and joint ventures accounted for under the equity method - components not to be reclassified to profit or loss	6(28)	(4,025,455)	-	516,032	-
8310	**Components not to be reclassified to profit or loss - total**		(18,008,422)	(2)	5,481,350	1
	Components that may be reclassified to profit or loss					
8361	Exchange difference arising from translation of foreign operation financial statements	6(28)(29)	(12,232,021)	(1)	24,831,548	2
8370	Shares of other comprehensive income of associates and joint ventures accounted for under the equity method - components that may be reclassified to profit or loss	6(28)	(1,607,757)	-	1,505,283	-
8360	**Components that may be reclassified to profit or loss - total**		(13,839,778)	(1)	26,336,831	2
8300	**Other comprehensive income - net**		($ 31,848,200)	(3)	$ 31,818,181	3
8500	**Total comprehensive income**		($ 29,697,989)	(3)	$ 55,979,590	5
	Profit attributable to:					
8610	Owners of the parent		$ 2,083,851	-	$ 19,825,041	2
8620	Non-controlling interests		66,360	-	4,336,368	-
			$ 2,150,211	-	$ 24,161,409	2
	Comprehensive income (loss) attributable to:					
8710	Owners of the parent		($ 28,240,413)	(3)	$ 49,152,460	4
8720	Non-controlling interests		(1,457,576)	-	6,827,130	1
			($ 29,697,989)	(3)	$ 55,979,590	5
	Earnings per share	6(37)				
9750	**Basic earnings per share**		$ 0.15		$ 1.43	
9850	**Diluted earnings per share**		$ 0.15		$ 1.41	

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2020 AND 2019
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

		Equity attributable to owners of the parent										
				Retained earnings			Other equity interest					
	Notes	Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange difference arising from translation of foreign operation financial statements	Unrealized gains or losses on financial assets at fair value through other comprehensive income	Treasury stocks	Total	Non-controlling interests	Total equity
2019												
Balance – January 1, 2019		$ 138,629,906	$ 190,018,456	$ 136,606,364	$ 27,539,310	$ 779,409,554	($ 65,399,183)	$ 5,089,256	($ 15,194)	$ 1,211,878,469	$ 120,555,419	$ 1,332,433,888
Net income for the period		-	-	-	-	19,825,041	-	-	-	19,825,041	4,336,368	24,161,409
Other comprehensive income for the period	6(28)	-	-	-	-	-	23,884,046	5,443,373	-	29,327,419	2,490,762	31,818,181
Total comprehensive income		-	-	-	-	19,825,041	23,884,046	5,443,373	-	49,152,460	6,827,130	55,979,590
Changes in equity of associates and joint ventures accounted for under the equity method	6(26)	-	(165,022)	-	-	(131,185)	-	-	-	(296,207)	-	(296,207)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	6,486,426	-	-	-	-	-	-	6,486,426	-	6,486,426
Increase in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	3,916,224	3,916,224
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	(14,494)	-	14,494	-	-	-	-
Balance – March 31, 2019		$ 138,629,906	$ 196,339,860	$ 136,606,364	$ 27,539,310	$ 799,088,916	($ 41,515,137)	$ 10,547,123	($ 15,194)	$ 1,267,221,148	$ 131,298,773	$ 1,398,519,921

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2020 AND 2019
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

		Equity attributable to owners of the parent										
				Retained earnings			Other equity interest					
	Notes	Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange difference arising from translation of foreign operation financial statements	Unrealized gains or losses on financial assets at fair value through other comprehensive income	Treasury stocks	Total	Non-controlling interests	Total equity
2020												
Balance - January 1, 2020		$ 138,629,906	$ 199,383,371	$ 149,512,874	$ 60,309,927	$ 794,615,182	($ 113,889,466)	$ 11,437,746	($ 15,194)	$ 1,239,984,346	$ 159,641,071	$ 1,399,625,417
Net income for the period		-	-	-	-	2,083,851	-	-	-	2,083,851	66,360	2,150,211
Other comprehensive income	6(28)	-	-	-	-	-	(13,363,679)	(16,960,585)	-	(30,324,264)	(1,523,936)	(31,848,200)
Total comprehensive income		-	-	-	-	2,083,851	(13,363,679)	(16,960,585)	-	(28,240,413)	(1,457,576)	(29,697,989)
Changes in equity of associates and joint ventures accounted for under the equity method	6(26)	-	(403,406)	-	-	(5,316)	-	-	-	(408,722)	-	(408,722)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	900,701	-	-	-	-	-	-	900,701	-	900,701
Decrease in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	(297,171)	(297,171)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	84	-	(84)	-	-	-	-
Balance - March 31, 2020		$ 138,629,906	$ 199,880,666	$ 149,512,874	$ 60,309,927	$ 796,693,801	($ 127,253,145)	$ 5,522,923	($ 15,194)	$ 1,212,235,912	$ 157,886,324	$ 1,370,122,236

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2020 AND 2019
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

	Notes	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 5,898,420	$ 30,483,478
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(33)	14,640,847	15,328,213
Amortization	6(33)	1,096,984	351,085
Gain on reversal of expected credit losses	12(2)	878,244	(199,057)
Loss on disposal of property, plant and equipment	6(32)	24,405	53,421
Gain on disposal of investment		(44)	-
Loss (gain) on financial assets or liabilities measured at fair value through profit or loss, net	6(32)	217,621	(10,343,881)
Share of profit or loss of associates and joint ventures accounted for under the equity method	6(8)	1,386,624	(1,730,936)
Interest expense	6(35)	11,876,584	14,259,256
Interest income	6(31)	(13,650,041)	(15,789,167)
Dividend income	6(31)	(45,473)	(211,870)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		(328,391)	3,502,460
Notes receivable		(253,824)	377,083
Accounts receivable		363,900,877	347,848,638
Accounts receivable - related parties		16,279,837	13,589,646
Other receivables		5,859,019	4,686,984
Inventory		(16,468,461)	54,455,878
Prepayments		(2,166,394)	568,115
Changes in operating liabilities			
Accounts payable		(228,246,829)	(288,735,271)
Accounts payable - related parties		(11,318,753)	(12,526,790)
Other payables		(17,329,283)	(23,694,739)
Provisions for liabilities - current		(175,148)	(665,064)
Other current liabilities		6,040,666	3,383,880
Accrued pension liabilities		(16,668)	(17,721)
Cash inflow generated from operating activities		138,100,819	134,973,641
Income taxes paid		(5,888,846)	(3,915,677)
Cash inflow generated from operating activities, net		132,211,973	131,057,964

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2020 AND 2019
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

	Notes	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		($ 2,934,962)	($ 3,049,006)
Disposal of financial assets at fair value through profit or loss		72,038	12,590,164
Acquisition of financial assets at fair value through other comprehensive income		(421,511)	(935,903)
Disposal of financial assets at fair value through other comprehensive income		745	46,238
Repayment of financial assets at amortized cost		-	477,783
Decrease in other receivables - related parties		8,373,351	16,413,091
Acquisition of investment using equity method	6(8)	-	(476,629)
Dividend received		45,473	211,870
Acquisition of financial assets at amortized cost - non-current		(33,157,365)	(29,640,310)
Other investing activities		(87,721)	19,257
Interest received		21,616,834	21,044,394
Acquisition of property, plant and equipment	6(39)	(14,823,359)	(22,585,578)
Disposal of property, plant and equipment	6(39)	1,806,969	3,009,724
Acquisition of right-of-use assets		-	(213,934)
Disposal of investment under the equity method		10,199	-
Acquisition of intangible assets	6(13)	(412,000)	-
Increase in other financial assets - non-current		(729,975)	(214,275)
Cash outflow used in investing activities, net		(20,641,284)	(3,303,114)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans	6(39)	(6,673,990)	(164,452,210)
(Decrease) increase in short-term notes and bills payables	6(39)	(599,602)	16,047,651
Issuance of corporate bonds	6(39)	6,200,000	30,820,000
Repayments of corporate bonds	6(39)	(5,200,000)	(1,100,000)
Issuance of long-term loans	6(39)	294,068	18,393,656
Repayments of long-term loans	6(39)	(2,297,356)	(716,794)
Interest paid		(20,358,648)	(19,715,286)
(Decrease) increase in other non-current liabilities		(569,931)	59,873
Repayment of lease principal		(1,794,463)	(1,876,242)
Changes in non-controlling interests	6(29)	(297,171)	3,916,224
Cash outflow used in financing activities, net		(31,297,093)	(118,623,128)
Effects of foreign exchange rates		(6,703,757)	21,531,334
Increase in cash and cash equivalents		73,569,839	30,663,056
Cash and cash equivalents, beginning of period		857,864,362	788,662,325
Cash and cash equivalents, end of period		$ 931,434,201	$ 819,325,381

The accompanying notes are an integral part of these consolidated financial statements. Please refer to it as well.

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 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. DATE OF AUTHORIZATION FOR ISSUANCE OF THE FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These consolidated financial statements were authorized for issuance by the Board of Directors on May 15, 2020.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuance of or amendments to the International Financial Reporting Standards ("IFRS") as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments as endorsed by the FSC effective from 2020 are as follows:

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Amendments to IAS 1 and amendments to IAS, 'Disclosure Initiative - Definition of Material'	January 1, 2020
Amendments to IFRS 3, 'Definition of Business'	January 1, 2020
Amendments to IFRS 9, IAS 39 and IFRS 7, 'Interest Rate Benchmark Reform'	January 1, 2020

The aforementioned standards and interpretations have no significant impact on the Group's financial position and financial performance based on the Group's assessment.

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

None.

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

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

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, 'Sale or Contribution of Assets between an Investor and its Associate or Joint Venture'	To be determined by the International Accounting Standards Board
IFRS 17, 'Insurance Contracts'	January 1, 2021
Amendments to IAS 1, 'Classification of Liabilities as Current or Non-current'	January 1, 2022

The aforementioned standards and interpretations have no significant impact on the Group's financial position and financial performance based on the Group's assessment.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and IAS 34, "Interim Financial Reporting," as endorsed by the FSC.

(2) Basis of preparation

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

(a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The area involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basic of consolidation

A. Basis for preparation of consolidated financial statements:

(a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.

(b) Inter-company transactions, balances and 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 owner of the parent and to the non-controlling interests even if this results in the 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. The fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is 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	March 31, 2020	December 31, 2019	March 31, 2019	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, sales, research and development of computer cases, connectors and computer components.	100	100	100	(1)(3)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd. and subsidiaries	Investment holdings in high tech companies in Asia-Pacific and America.	100	100	100	(3)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	March 31, 2020	December 31, 2019	March 31, 2019	Note
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	Operates venture capital investments and provides planning, consultancy and business operation and management services; its investees are mainly engaged in manufacturing of computer terminal monitors and related components, data storage, manufacturing and selling of treatment equipment.	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment.	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in manufacturing of computer terminal monitors and related components, and integrated circuit design.	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in manufacturing of computer terminal monitors and related components, and integrated circuit design.	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Li Yi International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in providing FTTH broadband rental service, researching and manufacturing of routers.	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics California LLC.	Logistics services in the Americas	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in the Americas	100	100	100	(3)

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2020	December 31, 2019	March 31, 2019	Note
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in the Americas	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology-Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(3)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(3)
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	(3)
Hon Hai Precision Industry Co., Ltd.	Jin Ji City Trading Co., Ltd. - Hong Kong	Investment holdings and reinvestment in business relating to robots, automatic equipment, molds, parts, accessories and corresponding services	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	74.80	(3)

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2020	Ownership (%) December 31, 2019	Ownership (%) March 31, 2019	Note
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Electronicos Ltda.	Manufacturing of WIFI cards and WIFI modules	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Electronicos Ltda. - Brazil	CFTV/DVR/Bluetooth module/set-top box and optical network terminal of for desktop and notebook computers	100	100	100	(3)
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Franchise telecommunications business, data storage and processing equipment and cable (wireless) communication machinery and equipment manufacturing, computer equipment and satellite TV channel equipment installation, and communication engineering; and provide mobile phone voice and non-voice and third generation of mobile communication services.	40.74	40.74	20	(2)

(a) The Group obtained Mingyang Real Estate Development (Kunshan) Co., Ltd. and Jinan Development Property Development Co., Ltd. through merger and acquisition on April 12 and May 9, 2019, which was consolidated in the financial statements since the date of acquisition.

(b) On November 21, 2019, the Group subscribed for the newly issued ordinary shares of Asia Pacific Telecom Co., Ltd. (“Asia-Pacific”) for $10,000,000. After the subscription, the Group held 40.74% equity of Asia-Pacific. As the Group acquired the majority of the voting rights at the shareholders' meeting of Asia-Pacific and controlled its main activities, it is listed as a subsidiary, which was consolidated in the financial statements since the date of acquisition.

(c) The financial statements of the entity as of and for the three months ended March 31, 2020 and 2019 were not reviewed by independent accountants as the entity did not meet the definition of significant subsidiary.

(d) The financial statements of certain consolidated subsidiaries for the first three months ended March 31, 2020 and 2019 were not reviewed by independent accountants, which reflect total assets of $420,928,666 and $497,362,104, constituting 13.92% and 16.36% of the consolidated total assets, and total liabilities were $205,713,502 and $293,410,989, constituting 12.45% and 17.87% of the consolidated total liabilities respectively; the total comprehensive income was $2,457,868 and $2,652,773, respectively, constituting 8.28% and 4.74% of the consolidated comprehensive income for the first three months ended March 31, 2020 and 2019.

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

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

E. Significant restrictions: None.

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

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

Name of Subsidiary	Principal Place of Business	Non-controlling Interests March 31, 2020 Amount	Non-controlling Interests March 31, 2020 Ownership	Non-controlling Interests December 31, 2019 Amount	Non-controlling Interests December 31, 2019 Ownership	Note
FIH Mobile Limited	Cayman	$ 22,414,511	38%	$ 23,939,629	38%	
Foxconn Ventures Pte. Ltd.	Singapore	20,993,328	46%	20,563,572	46%	
Foxconn Interconnect Technology Limited	Cayman	15,201,593	23%	15,271,092	23%	
Foxconn Industrial Internet Co., Ltd.	China	61,786,061	16%	61,422,746	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	21,822,924	59%	22,642,298	59%	
		$ 142,218,417		$ 143,839,337		

Name of Subsidiary	Principal Place of Business	Non-controlling Interests March 31, 2019 Amount	Non-controlling Interests March 31, 2019 Ownership	Note
FIH Mobile Limited	Cayman	$ 29,248,184	38%	
Foxconn Ventures Pte. Ltd.	Singapore	21,706,084	46%	
Foxconn Interconnect Technology Limited	Cayman	14,154,593	23%	
Foxconn Industrial Internet Co., Ltd.	China	52,797,162	15%	
		$ 117,906,023		

Summarized financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	March 31, 2020	December 31, 2019	March 31, 2019
Current assets	$ 136,376,379	$ 171,075,653	$ 173,984,134
Non-current assets	37,151,419	38,859,935	40,338,000
Current liabilities	(113,495,173)	(145,825,230)	(147,814,553)
Non-current liabilities	(1,054,381)	(1,134,435)	(836,177)
Total net assets	$ 58,978,244	$ 62,975,923	$ 65,671,404

	Foxconn Interconnect Technology Limited		
	March 31, 2020	December 31, 2019	March 31, 2019
Current assets	$ 76,298,350	$ 82,202,432	$ 78,565,913
Non-current assets	49,904,332	49,920,298	49,671,145
Current liabilities	(44,661,999)	(49,832,096)	(44,658,427)
Non-current liabilities	(19,788,431)	(20,011,770)	(21,400,083)
Total net assets	$ 61,752,252	$ 62,278,864	$ 62,178,548

	Foxconn Ventures Pte. Ltd.		
	March 31, 2020	December 31, 2019	March 31, 2019
Current assets	$ 14,978,107	$ 15,515,189	$ 13,887,573
Non-current assets	32,465,470	30,975,076	33,846,154
Current liabilities	(1,304,395)	(1,295,604)	(28,048)
Total net assets	$ 46,139,182	$ 45,194,661	$ 47,705,679

	Foxconn Industrial Internet Co., Ltd.		
	March 31, 2020	December 31, 2019	March 31, 2019
Current assets	$ 788,880,702	$ 845,699,832	$ 731,793,873
Non-current assets	51,459,125	54,267,529	47,758,030
Current liabilities	(442,756,575)	(503,806,489)	(431,801,698)
Non-current liabilities	(8,088,329)	(9,099,406)	(1,343,182)
Total net assets	$ 389,494,923	$ 387,061,466	$ 346,407,023

	Asia Pacific Telecom Co., Ltd.	
	March 31, 2020	December 31, 2019
Current assets	$ 10,129,646	$ 10,939,105
Non-current assets	33,477,436	34,811,852
Current liabilities	(6,395,505)	(7,319,667)
Non-current liabilities	(2,842,930)	(2,675,397)
Total net assets	$ 34,368,647	$ 35,755,893

Statements of comprehensive income

	FIH Mobile Limited	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Revenue and other operating revenue	$ 55,637,248	$ 96,617,759
Loss for the period from continuing operations	(1,881,362)	(2,120,075)
Other comprehensive income, net of tax	(2,623,513)	1,519,607
Total comprehensive income for the period	($ 4,504,875)	($ 600,468)
Comprehensive loss attributed to non-controlling interest	($ 1,688,782)	($ 230,019)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Revenue and other operating revenue	$ 24,778,146	$ 27,367,020
Profit for the period from continuing operations	48,037	1,402,580
Other comprehensive income, net of tax	(1,132,849)	765,139
Total comprehensive income for the period	($ 1,084,812)	$ 2,167,719
Comprehensive loss attributed to non-controlling interest	($ 267,841)	$ 393,059
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Revenue and other operating revenue	$ -	$ -
Profit for the period from continuing operations	1,543,641	6,717,271
Other comprehensive income, net of tax	952,847	84,122
Total comprehensive income for the period	$ 590,794	$ 6,801,393
Comprehensive loss attributed to non-controlling interest	$ 268,811	$ 3,094,634
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Revenue and other operating revenue	$ 345,307,150	$ 366,033,310
Profit for the period from continuing operations	6,913,708	12,096,569
Other comprehensive income, net of tax	(1,397,525)	1,234,736
Total comprehensive income for the period	$ 5,516,183	$ 13,331,305
Comprehensive loss attributed to non-controlling interest	$ 873,227	$ 1,659,097
Dividends paid to non-controlling interest	$ -	$ -

	Asia Pacific Telecom Co., Ltd.
	For the three-month period ended March 31, 2020
Revenue and other operating revenue	$ 3,375,958
Profit for the period from continuing operations	(1,387,282)
Other comprehensive income, net of tax	(8)
Total comprehensive income for the period	($ 1,387,290)
Comprehensive loss attributed to non-controlling interest	($ 819,374)
Dividends paid to non-controlling interest	$ -

Statements of cash flows

	FIH Mobile Limited	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Net cash (outflow) inflow generated from operating activities	($ 1,420,228)	$ 8,860,974
Net cash inflow generated from investing activities	3,098,620	3,281,638
Net cash inflow (outflow) financing activities	5,539,186	(14,079,969)
Effect of exchange rates on cash and cash equivalents	256,326	525,467
Increase (decrease) in cash and cash equivalents	7,473,904	(1,411,890)
Cash and cash equivalents, beginning of the period	46,528,080	43,734,482
Cash and cash equivalents, end of the period	$ 54,001,984	$ 42,322,592

	Foxconn Interconnect Technology Limited	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Net cash inflow generated from operating activities	$ 178,071	$ 4,201,821
Net cash outflow generated from investing activities	(2,287,908)	(851,093)
Net cash inflow (outflow) financing activities	3,166,368	(2,296,620)
Effect of exchange rates on cash and cash equivalents	(959,877)	432,360
Increase in cash and cash equivalents	96,654	1,486,468
Cash and cash equivalents, beginning of the period	26,861,462	32,829,757
Cash and cash equivalents, end of the period	$ 26,958,116	$ 34,316,225

	Foxconn Ventures Pte. Ltd.	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Net cash inflow generated from operating activities	$ 52,857	$ 170,322
Net cash (outflow) inflow generated from investing activities	(719,067)	11,205,264
Net cash inflow financing activities	-	-
(Decrease) increase in cash and cash equivalents	(666,210)	11,375,586
Cash and cash equivalents, beginning of the period	15,637,739	2,511,524
Cash and cash equivalents, end of the period	$ 14,971,529	$ 13,887,110

	Foxconn Industrial Internet Co., Ltd.	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Net cash inflow (outflow) generated from operating activities	($ 194,591)	$ 18,199,258
Net cash outflow generated from investing activities	(389,196)	(4,224,268)
Net cash inflow (outflow) financing activities	2,599,639	(19,244,627)
Effect of exchange rates on cash and cash equivalents	103,442	1,115,812
Increase (decrease) in cash and cash equivalents	2,119,294	(4,153,825)
Cash and cash equivalents, beginning of the period	66,571,627	274,935,305
Cash and cash equivalents, end of the period	$ 68,690,921	$ 270,781,480

	Asia Pacific Telecom Co., Ltd.
	For the three-month period ended March 31, 2020
Net cash inflow generated from operating activities	$ 57,781
Net cash inflow generated from investing activities	243,033
Net cash outflow financing activities	(1,141,770)
Effect of exchange rates on cash and cash equivalents	(8)
Cash and cash equivalents, beginning of the period	(840,964)
Cash and cash equivalents, end of the period	8,204,093
	$ 7,363,129

(4) Foreign currency translation

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 retranslated 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, nonmonetary 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 gain 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;

      iii. All resulting exchange differences are recognized in other comprehensive income.

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

   (c) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. However, 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.

(d) Goodwill and fair value adjustments arising from the acquisition of foreign entities are treated as assets and liabilities of the foreign entities and translated at the period-end exchange rates.

(5) Classification of current and non-current items

A. Assets that meet one of the following criteria are classified as 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 12 months from the balance sheet date; or

(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 12 months after the balance sheet date.

Assets that meet none of the above criteria are classified by the Group as non-current assets.

B. Liabilities that meet one of the following criteria are classified as current liabilities:

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

(b) Liabilities held mainly for trading purposes;

(c) Liabilities that are to be paid off within 12 months from the balance sheet date; or

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than 12 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.

Liabilities that meet none of the above criteria are classified by the Group as non-current liabilities.

(6) Cash equivalents

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

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

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

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

C. At initial recognition, the Group measures the financial assets at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value and recognizes the gain or loss in profit or loss.

D. The Group recognizes the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

(8) <u>Financial assets at fair value through other comprehensive income</u>

A. Financial assets at fair value through other comprehensive income comprise equity instruments which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognize changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:

(a) The objective of the Group’s business model is achieved both by collecting contractual cash flows and selling financial assets; and

(b) The assets' contractual cash flows represent solely payments of principal and interest on the principal outstanding.

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

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:

(a) The changes in fair value of equity instruments that were recognized in other comprehensive income. Cumulative gain or loss previously recognized in comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the instrument. The Group recognizes the dividend income in profit or loss when the right to receive payment is established, future economic benefits associated with the dividend flows to the Group, and the amount of the dividend can be measured reliably.

(b) The changes in fair value of debt instruments are recognized in other comprehensive income. Before derecognition, impairment loss, interest income and gain or loss on foreign exchange which are recognized in profit or loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

(9) <u>Financial assets at amortized cost</u>

A. Financial assets at amortized cost are those that meet all of the following criteria:

(a) The objective of the Group’s business model is achieved by collecting contractual cash flows; and

(b) The assets' contractual cash flows represent solely payments of principal and interest on the principal amount outstanding.

B. On a regular way purchase or sale basis, financial assets at amortized cost are recognized and derecognized using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Subsequently, impairment loss on and interest income from these financial assets is recognized using the effective interest method in accordance with the amortization procedure. A gain or loss is recognized in profit or loss when the asset is derecognized.

D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or reduced services.

B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

C. The Group's operating pattern of accounts receivable that are expected to be factored is for the purpose of receiving contract cash flow and selling, and the accounts receivable are subsequently measured at fair value, with any changes in fair value recognized in other comprehensive income.

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.

C. The contractual rights to receive cash flows of the financial asset have been transferred, and the Group has not retained control of the financial asset.

(13) Lease transactions of lessors - leases receivable/operating leases

A. Under the terms of the lease agreement, a lease is classified as a financing lease when substantially all risks and rewards of ownership are borne by the lessee.

(a) At the inception of the lease, the net investment in the lease (including initial direct costs) is recognized as "lease receivable" and the difference between the total lease receivable and the present value is recognized as "unearned financing profit from financing leases."

(b) Financing profit are subsequently allocated over the term of the lease on a systematic and reasonable basis to reflect the fixed return rate on the net investment in the lease held by the lessor.

(c) Lease payments over the period (excluding service costs) are offset against total lease investments to reduce principal and unearned financing profit.

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

(14) Inventories

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

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

A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for 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 equal or exceed 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. Unrealized gains on transactions between the Group and its associates are eliminated to the extent of the Group’s interest in the associates. Unrealized 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.

(16) 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. While land is not depreciated, other property, plant and equipment that apply cost model are depreciated using the straight-line method to allocate their cost over their estimated useful lives. 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 reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. Useful lives of property, plant and equipment are as follows:

Buildings and structures	5 ~ 51 years
(Buildings and auxiliary facilities	6 ~ 11 years)
Machinery and equipment	3 ~ 9 years
Computer communication equipment	3 ~ 25 years
Other assets	1 ~ 25 years

(17) Lease transactions of lessees - right-of-use assets/lease liabilities

A. Leased assets are recognized as right-of-use assets and lease liabilities on the date when they are available for use by the Group. When a lease contract is a short-term lease or involves a low-value asset, the lease payment is recognized as an expense in the lease term using the straight-line method.

B. Lease payments are recognized at the present value at the Group's discounted incremental borrowing rate on the start date of the lease. The lease payment includes the following:

(a) Fixed payment minus any rental incentives that may be charged;

(b) Variable payment depending on a certain index or rate;

(c) The amount expected to be paid by the Group under the residual value guarantee;

(d) The exercise price of the purchase option if the lessee can reasonably determine that the option will be exercised; and

(e) Penalty paid for the termination of the lease if the lease term reflects the lessee's option to exercise the termination of the lease.

Lease payments are subsequently measured at amortized cost using the interest method, and the interest expense is recognized in the lease term. When a non-contract modification results in a change of the lease term or lease payments, the lease liability will be reassessed, and the right-of-use assets are adjusted through remeasurement.

C. Right-of-use assets are recognized at cost on the start date of the lease, and the cost includes the following:

(a) The original measured amount of the lease liability;

(b) Any lease payments paid on or before the start date of the lease;

(c) Any original direct costs incurred; and

(d) Estimated cost of requisitioning, removing the underlying asset and restoring its location, or restoring the underlying asset to the state required by the terms and conditions of the lease.

Right-of-use assets are subsequently measured using the cost model, and the depreciation expense is recognized when the service life of the right-of-use assets expires or when the lease term expires, whichever is earlier. When the lease liability is reassessed, the right-of-use assets will adjust any remeasurement of the lease liability.

(18) Investment property

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

(19) Intangible assets

A. Trademark right is stated at cost and regarded as having an indefinite useful life as it was assessed to generate continuous net cash inflow in the foreseeable future. Trademark right is not amortized but is tested annually for impairment.

B. Goodwill is generated by adopting the acquisition method when merger and acquisition occur.

C. Patents are amortized on a straight-line basis over its estimated useful life of 2 to 20 years.

D. Customer relationship and development technology are amortized on a straight-line basis over its estimated useful life of 12 years and 2 to 7 years, respectively.

E. Licenses acquired separately are recognized at acquisition cost and amortized on a straight-line basis over their estimated useful lives as follows.

(a) Mobile broadband business (4G) 700MHz band: Commenced operation in December 2014 and amortized to 2030, with an amortization period of 16 years.

(b) Mobile broadband business (4G) 2600MHz band: Commenced operation in October 2017 and amortized to 2033, with an amortization period of 16 years.

(c) Mobile broadband business (4G) 700MHz band: Acquired in December 2015 and amortized to 2030, with an amortization period of 15 years.

(d) Mobile broadband business (4G) 900MHz band: Acquired in December 2015 and amortized to 2030, with an amortization period of 15 years.

(20) Impairment of non-financial assets

A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is 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 periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortized historical cost would have been if the impairment had not been recognized.

B. The recoverable amount of goodwill shall be evaluated periodically. An impairment is recognized when recoverable amount is lower than carrying amount. Impairment loss should not be reversed in the future.

C. For the purpose of impairment testing, goodwill acquired in a business merger is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business mergers.

(21) Loans

Loans comprise long-term and short-term bank loans. Loans are recognized initially at fair value, net of transaction costs incurred. Loans 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 loans using the effective interest method.

(22) Notes and accounts payable

A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.

B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also 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 measured at fair value through profit or loss at initial recognition:

(a) Hybrid (combined) contracts; or

(b) They eliminate or significantly reduce a measurement or recognition inconsistency; or

(c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

B. At initial recognition, the Group measures the financial liabilities at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial liabilities at fair value and recognizes the gain or loss in profit or loss.

C. If the credit risk results in fair value changes in financial liabilities designated as measured at fair value through profit or loss, they are recognized in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognizing in profit or loss for loan commitments or financial guarantee contracts.

(24) Ordinary corporate bonds payable

Ordinary corporate bonds issued by the Group are initially recognized at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from corporate bonds payable, which is amortized to profit or loss over the period of bond circulation using the effective interest method as an adjustment to "finance costs."

(25) Convertible corporate bonds payable

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

A. Embedded reverse repurchase rights and repurchase rights: At the time of the initial recognition, convertible corporate bonds are recognized as "financial assets or liabilities at fair value through profit or loss" at the net fair value; on the balance sheet date, convertible corporate bonds are subsequently assessed at the fair value, and the difference is recognized as “gain or loss on financial assets (liabilities) at fair value through profit or loss.”

B. The host contracts of corporate bonds are initially recognized at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortized in profit or loss as an adjustment to "finance costs" over the period of circulation using the effective interest method.

C. The embedded conversion options which meet the definition of an equity instrument are initially recognized in "capital surplus - share options" at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.

D. Any transaction costs directly attributable to the issuance are allocated to each liability and equity component in proportion to the initial carrying amount of each abovementioned item.

E. When bondholders exercise conversion options, the liability component of the bonds shall be remeasured. The book value of common shares issued due to the conversion shall be based on the adjusted book value of the liability component plus the book value of "capital surplus - share options."

(26) Derecognition of financial liabilities

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

(27) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforced 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.

(28) Non-hedging and embedded derivatives

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

B. Under the financial assets, the hybrid contracts embedded with derivatives are initially recognized as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and financial assets at amortized cost based on the contract terms.

C. Under the non-financial assets, whether the hybrid contracts embedded with derivatives are accounted for separately at initial recognition is based on whether the economic characteristics and risks of an embedded derivative are closely related in the host contract. When they are closely related, the entire hybrid instrument is accounted for by its nature in accordance with the applicable standard. When they are not closely related, the derivative is accounted for differently from the host contract as derivative while the host contract is accounted for by its nature in accordance with the applicable standard. Alternatively, the entire hybrid instrument is designated as financial liabilities at fair value through profit or loss upon initial recognition.

(29) Provisions

Provision for liabilities (including warranty, decommissioning liabilities and litigation compensation) are recognized when the Group has a present 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.

(30) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be 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 recognized in the balance sheet in respect of defined pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. 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. Re-measurements arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. The expense for service costs for the prior period is recognized immediately in profit or loss.

iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. The related information is disclosed accordingly.

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

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

(31) <u>Employee share-based payment</u>

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. Restricted Employee Rights New Shares

(a) The fair value of the equity instrument at the date of distribution is recognized as compensation cost over the vesting period.

(b) If an employee's right to participate in the distribution of dividends is not restricted and the employee is not required to return the dividends received if he or she leaves the Company within the vested period, cost of compensation is recognized at the fair value of the dividends on the date of declaration of the dividends for the portion of the dividends attributable to the employee who is expected to leave the Company within the vested period.

(c) Employees are required to pay a consideration to acquire the restricted employee rights new shares. If an employee leaves the Company during the vested period, the employee shall return the shares and the Company shall return the consideration, recognize the portion of the consideration paid by the employee who is expected to leave the Company during the vested period as a liability on the distribution date, and recognize the expected consideration paid by the employee as "Capital surplus - other."

(32) <u>Income tax</u>

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 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 merger 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 realize 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 realize the asset and settle the liability simultaneously.

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

G. The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

H. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognizes the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognized outside profit or loss is recognized in other comprehensive income or equity while the effect of the change on items recognized in profit or loss is recognized in profit or loss.

(33) 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.

(34) Revenue recognition

A. The Group manufactures and sells consumer electronics products. Sales are recognized when control of the products has transferred, being when the products are delivered to the customers, the customers has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.

B. The Group provides telecommunications services. Revenue is expressed as the fair value of the consideration received or receivable for the provision of telecommunications services to customers beyond the Group in the normal course of business, net of business taxes and discounts. Primary income is recognized as follows:

(a) Communication fees of fixed telecommunications services, mobile communication services, and interconnection charges with peers in the telecommunication sector are recognized in accordance with contractual terms and actual airtime rates.

(b) Monthly rental fee income is recognized on a monthly basis.

(c) Prepaid cards are recognized based on actual usage of users.

C. The incremental costs incurred by the Group to obtain telecommunications service contracts (primarily sales commissions) are expected to be recovered at the time they are incurred and are amortized on a basis consistent with the transfer of goods or services associated with the asset (stated as other non-current assets). If, in subsequent periods, the consideration expected to be received, less costs not recognized as an expense, is less than the carrying amount of the asset, an impairment loss is recognized for the excess of the carrying amount of the asset.

D. Sales revenue is recognized in the amount equal to its contractual price less estimated sales discounts and allowance. Sales revenue is recognized to the extent that a significant reversal is highly improbable. Revenue recognition is revisited at each balance sheet date. No element of financing is deemed present as the sales are made with a credit term consistent with market practice.

E. A receivable is recognized when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

F. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognized as a provision.

G. The customer pays at the time specified in the payment schedule. If the products sold exceed the payment, a contract asset is recognized. If the payments exceed the products sold, a contract liability is recognized.

(35) 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 noncurrent liabilities and are amortized to profit or loss over the estimated useful lives of the related assets using the straight-line method.

(36) Business mergers

A. The Group uses the acquisition method to account for business mergers. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed, and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business merger are measured initially at their fair values at the acquisition date. For each business mergers, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognized amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognized and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognized directly in profit or loss on the acquisition date.

(37) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

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

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

A. Total or net revenue recognition

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

Indicators that the Group controls the specified goods or services before they are provided to a customer include the following:

(a) The Group is primarily responsible for the provision of goods or services;

(b) The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer; and

(c) The Group has discretion in establishing prices for the goods or services.

B. Offsetting financial instruments

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

(2) <u>Critical accounting estimates and assumptions</u>

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

A. Impairment assessment for tangible assets and intangible assets (excluding goodwill)

In the process of asset impairment assessment, the Group relies on its judgment to determine parameters such as expected future cash flows and discount rates, and determine the independent cash flows, asset useful life, and profit and expenses that may be incurred in the future of a particular asset group based on asset usage patterns and industry characteristics. Any change in estimation due to changes in economic conditions or the Group's strategy may result in an adjustment in asset impairment.

B. Goodwill impairment assessment

The process of assessing goodwill impairment relies on the Group's subjective judgment and involves identifying the cash-generating unit and distributing asset liabilities and goodwill to the underlying cash-generating unit and determining the recoverable amount of the underlying cash-generating unit. Please refer to Note 6(13) for a description of the assessment of goodwill impairment.

As of March 31, 2020, the Group recognized goodwill after impairment loss of

$15,522,942.

C. Evaluation of inventories

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

As of March 31, 2020, the carrying amount of inventories was $532,240,638.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	March 31, 2020	December 31, 2019	March 31, 2019
Cash on hand and revolving funds	$ 175,335	$ 216,905	$ 211,501
Checking accounts and demand deposits	646,431,000	649,335,476	572,831,473
Cash equivalents			
Time deposits	277,310,215	208,182,131	246,112,718
Repo bonds	7,517,651	129,850	169,689
Total	$ 931,434,201	$ 857,864,362	$ 819,325,381

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

B. The Group’s time deposits with a maturity term of more than three months and time deposits pledged to others as collateral were transferred to “financial assets at amortized cost.” Please refer to Note 8 for details.

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

Assets	March 31, 2020	December 31, 2019	March 31, 2019
Current items:			
Beneficiary certificates	$ 567,858	$ 639,679	$ 605,268
Derivatives	3,905,714	2,312,370	1,739,725
Total	$ 4,473,572	$ 2,952,049	$ 2,344,993
Non-current items:			
Equity instruments	$ 12,034,415	$ 12,744,243	$ 16,353,221
Beneficiary certificates	70,034,373	63,546,321	56,388,511
Derivatives	3,553,020	6,370,161	2,412,641
Total	$ 85,621,808	$ 82,660,725	$ 75,154,373

Liabilities	March 31, 2020	December 31, 2019	March 31, 2019
Current items:			
Derivatives	($ 3,293,360)	($ 1,881,685)	($ 960,359)
Non-current items:			
Derivatives	($ 97,237)	$ -	($ 9,150)

A. The nature of the financial assets and liabilities at fair value through profit or loss is as follows:

(a) Equity instruments: including listed stocks, over-the-counter stocks, and emerging stocks.

(b) Beneficiary certificates: including open-end fund and private investment fund.

(c) Derivatives: including cross currency swap contracts, forward exchange contracts, and convertible bonds.

B. Details of the financial assets and liabilities at fair value through profit or loss recognized in the profit or loss:

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Equity instruments	($ 1,321,619)	$ 6,691,214
Beneficiary certificates	2,905,192	2,307,687
Derivatives	(1,801,194)	1,344,980
Total	($ 217,621)	$ 10,343,881

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

March 31, 2020			
Financial Assets	Contract Amount (Nominal Principal Amount) (in Thousands)		Contract Period
Current items:			
Cross currency swap contracts	JPY(BUY)	13,258,916	2020.02.28-2020.07.15
	MXN(BUY)	2,224,800	2020.03.25-2020.06.11
	USD(BUY)	806,051	2020.02.28-2020.07.15
	TWD(BUY)	7,883,340	2020.02.21-2020.05.27
	EUR(SELL)	8,000	2020.03.06-2020.04.14
	USD(SELL)	470,000	2020.02.21-2020.06.11
	JPY(SELL)	85,314,605	2020.02.28-2020.07.15
Forward exchange contracts	USD(BUY)	1,140,000	2020.01.09-2020.09.14
	JPY(BUY)	80,800,000	2019.12.02-2020.09.28
	TWD(SELL)	56,743,740	2019.12.02-2020.09.28
Non-current items:			
Convertible contracts	USD	30,000	2016.12.19-2021.12.15
Cross currency swap contracts	USD(BUY)	1,000,000	2016.09.13-2026.09.24
	JPY(SELL)	102,619,000	2016.09.13-2026.09.24
Financial Liabilities			
Current items:			
Forward exchange contracts	USD(BUY)	768,057	2020.02.26-2020.08.31
	EUR(BUY)	28,000	2020.03.13-2020.05.18
	CZK(BUY)	5,715,350	2020.02.03-2020.06.05
	KRW(BUY)	602,450,000	2020.03.09-2020.05.18
	MXN(BUY)	1,829,905	2020.02.13-2020.05.18
	TWD(BUY)	23,542,365	2020.02.11-2020.05.26
	USD(SELL)	4,368,454	2019.12.16-2020.06.23
	JPY(SELL)	76,193,600	2020.02.26-2020.06.29
	MXN(SELL)	205,189	2020.03.24-2020.08.31
	TWD(SELL)	1,806,315	2020.03.19-2020.05.26
Cross currency swap contracts	USD(BUY)	2,600,000	2019.11.25-2020.12.24
	JPY(BUY)	98,450,000	2019.11.19-2020.06.30
	TWD(SELL)	106,521,265	2019.11.19-2020.12.24
Non-current items:			
Cross currency swap contracts	USD(BUY)	300,000	2020.03.03-2021.05.28
	TWD(SELL)	8,988,000	2020.03.03-2021.05.28

December 31, 2019			
Financial Assets	Contract Amount (Nominal Principal Amount) (in Thousands)		Contract Period
Current items:			
Cross currency swap contracts	JPY(BUY)	27,500,000	2019.12.23-2020.03.26
	TWD(SELL)	7,584,500	2019.12.23-2020.03.26
Forward exchange contracts	EUR(BUY)	128,000	2019.12.11-2020.03.18
	CZK(BUY)	5,766,370	2019.11.05-2020.02.18
	MXN(BUY)	3,803,496	2019.10.22-2020.02.27
	RMB(BUY)	43,373,233	2019.10.23-2020.05.28
	TWD(BUY)	47,466,350	2019.11.11-2020.04.01
	USD(SELL)	8,323,670	2019.10.22-2020.05.28
Capital guarantee products	USD	56,000	2019.11.29-2020.12.10
Non-current items:			
Convertible contracts	USD	30,000	2016.12.19-2021.12.15
Cross currency swap contracts	USD(BUY)	1,000,000	2016.09.13-2026.09.18
	JPY(SELL)	102,619,000	2016.09.13-2026.09.18
Financial Liabilities			
Current items:			
Cross currency swap contracts	USD(BUY)	1,700,000	2019.09.09-2020.05.29
	JPY(BUY)	141,250,000	2019.11.19-2020.06.30
	TWD(SELL)	92,004,305	2019.09.09-2020.06.30
Forward exchange contracts	USD(BUY)	90,473	2019.05.24-2020.03.30
	RMB(BUY)	1,316,383	2019.12.18-2020.04.10
	MXN(SELL)	467,519	2019.05.24-2020.03.30
	USD(SELL)	188,000	2019.12.18-2020.04.10
	HKD(SELL)	475,569	2019.12.11-2020.03.02
	AUD(SELL)	9,000	2019.12.11-2020.01.13

March 31, 2019			
Financial Assets	Contract Amount (Nominal Principal Amount) (in Thousands)		Contract Period
Current items:			
Cross currency swap contracts	USD(BUY)	2,900,000	2018.10.08-2019.06.28
	JPY(BUY)	106,000,000	2018.11.07-2019.06.28
	TWD(SELL)	118,499,200	2018.10.08-2019.06.28
Forward exchange contracts	JPY(BUY)	138,939,600	2019.03.18-2019.04.25
	MXN(BUY)	1,894,119	2019.02.15-2019.05.15
	RMB(BUY)	5,095,024	2018.12.20-2019.09.18
	USD(BUY)	1,677,995	2019.01.25-2019.08.30
	BRL(SELL)	485,522	2019.03.06-2019.05.13
	INR(SELL)	39,694,117	2019.03.20-2019.06.27
	MXN(SELL)	104,185	2019.01.25-2019.08.30
	TWD(SELL)	16,065,202	2019.02.01-2019.06.26
	USD(SELL)	2,097,000	2018.12.20-2019.09.18
	RMB(SELL)	3,013,120	2019.03.20-2019.06.28
Non-current items:			
Convertible contracts	USD	30,000	2016.12.19-2021.12.15
Cross currency swap contracts	USD(BUY)	1,000,000	2016.09.13-2026.09.24
	JPY(SELL)	102,619,000	2016.09.13-2026.09.24
Financial Liabilities			
Current items:			
Cross currency swap contracts	USD(BUY)	300,000	2019.03.22-2019.04.29
	JPY(BUY)	78,950,000	2019.03.25-2019.09.30
	TWD(SELL)	31,334,560	2019.03.22-2019.09.30
Forward exchange contracts	MXN(BUY)	1,457,363	2019.01.21-2019.04.25
	USD(BUY)	1,460,000	2019.01.04-2019.06.19
	CZK(BUY)	5,879,270	2019.03.06-2019.05.15
	RMB(BUY)	1,411,085	2019.03.07-2019.09.18
	JPY(BUY)	27,590,500	2019.03.21-2019.04.25
	INR(SELL)	36,304,910	2019.01.04-2019.06.19
	RMB(SELL)	6,465,880	2019.01.07-2019.04.29
	USD(SELL)	795,000	2019.01.21-2019.09.18

(a) Cross currency swap contracts

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

(b) Foreign exchange forward contracts

The Group enters into foreign exchange forward transactions to hedge the following risks of exchange rate:

i. Operating activities: Proceeds derived from import of raw materials and export sales;

ii. Investing activities: Proceeds derived from import of machinery and equipment;

iii. Financing activities: Long-term and short-term foreign currency assets and liabilities (financing).

(c) Convertible bonds payable

i. The Company's indirect subsidiary, FIH Mobile Limited, acquired convertible bonds issued by Mango International in the amount of US$60 million. The convertible bonds are embedded derivative. Due to the significant uncertainty of Mango International's continuing operations, the Group assessed the fair value loss of $44,806 thousand in 2018. The fair value valuation profit and loss rate was 0 for the three-month period ended March 31, 2020 and 2019.

ii. The Company's indirect subsidiary, PCE Paragon Solutions Kft., acquired convertible bonds issued by Nanthealth, Inc. in the amount of US$30 million. The convertible bonds are embedded derivative. Based on the contract, PCE Paragon Solutions Kft. has the right to require conversion after issue date and until maturity date as long as a written consent is proposed. If there are remaining convertible bonds at maturity, Nanthealth Inc. will repay in cash.

D. The information with respect to the investment in equity instruments and beneficiary certificates by the Group is provided in Table 3.

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

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

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

Item	March 31, 2020	December 31, 2019	March 31, 2019
Equity instruments	$ 59,909,042	$ 59,365,998	$ 64,106,066
Valuation adjustment	(4,252,621)	9,441,219	9,209,772
Total	$ 55,656,421	$ 68,807,217	$ 73,315,838

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

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

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	($ 13,982,967)	$ 4,965,318
Cumulative profit or loss recognized as retained earnings due to derecognition	$ 84	($ 14,494)

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

D. Please refer to Table 3 for the information with respect to the Group's investment in equity instruments.

(4) Financial assets at amortized cost

Item	March 31, 2020	December 31, 2019	March 31, 2019
Current items:			
Principal guarantee financial products	$ 16,324,397	$ 18,341,333	$ 77,374,744
Time deposits due in three months	67,947,708	33,401,517	30,006,521
Refundable deposits	390,415	758,872	448,723
Restricted deposits	724,868	133,411	-
Pledged time deposits	291,852	319,744	754,461
Total	$ 85,679,240	$ 52,954,877	$ 108,584,449
Non-current items:			
Bank debentures - trust funds	$ 12,352,260	$ 12,484,790	$ 14,685,120
Refundable deposits	-	-	1,435,516
Time deposits due in twelve months	513,087	-	2,381
Restricted deposits	52,446	-	-
Pledged time deposits	43,778	43,779	12,100
	$ 12,961,571	$ 12,528,569	$ 16,135,117

A. Amounts recognized in profit or loss with respect to the financial assets measured at amortized cost are listed below:

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Interest income	$ 979,477	$ 512,297

B. The Group invested in the trust fund named "Guangdong Finance Trust - Peng Yun Tina Hua Collection Fund Trust" in December 2017 with a total amount of RMB 3.5 billion as of March 31, 2020, of which RMB 600 million has been redeemed. The fund was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. According to the terms of the contract, if the preferred beneficiary, Bank of Guangzhou, exercises the redemption right, the Group will be required to acquire the equity interest held by Bank of Guangzhou based on the contract.

C. The counterparties of the Group's investments have good credit quality.

D. The information with respect to the financial assets measured at amortized cost pledged as collateral are detailed in Note 8.

(5) Notes and accounts receivable

	March 31, 2020	December 31, 2019	March 31, 2019
Notes receivable	$ 694,130	$ 440,306	$ 599,259
Accounts receivable	628,730,685	992,631,562	665,273,651
Less: Allowance for doubtful accounts	(6,667,660)	(5,793,430)	(4,553,189)
	$ 622,757,155	$ 987,278,438	$ 661,319,721

A. As of March 31, 2020, December 31, 2019 and March 31, 2019, the balance of accounts and notes receivable were incurred by customer contracts. As of January 1, 2019, the balance of accounts receivable of customer contracts was $1,062,285,356.

B. As of March 31, 2020, December 31, 2019 and March 31, 2019, the Group had expected sales receivables of $103,453,895, $108,993,188 and $109,622,085, respectively, which were financial assets carried at fair value through other comprehensive income.

C. The Group entered a factoring agreement with the following banks to sell its accounts receivable. Under this agreement, the Group is not obligated to bear the default risk of the transferred accounts receivable; but is liable for the losses incurred on any business dispute. The Group does not have any continuing involvement in the transferred accounts receivable. Thus, the Group derecognized the transferred accounts receivable.

As of March 31, 2020, December 31, 2019, and March 31, 2019, the relevant information of accounts receivable factored but unsettled is as follows:

March 31, 2020			
Accounts Receivable Factoring Not Due Yet	Amount of Accounts Receivable Derecognized	Amount Advanced	Amount of Consideration Retained
$ 15,611,091	$ 15,611,091	$ 15,611,091	$ -

December 31, 2019			
Accounts Receivable Factoring Not Due Yet	Amount of Accounts Receivable Derecognized	Amount Advanced	Amount of Consideration Retained
$ 15,957,505	$ 15,957,505	$ 15,957,505	$ -

March 31, 2019			
Accounts Receivable Factoring Not Due Yet	Amount of Accounts Receivable Derecognized	Amount Advanced	Amount of Consideration Retained
$ 22,029,206	$ 22,029,206	$ 22,029,206	$ -

As of March 31, 2020, December 31, 2019 and March 31, 2019, accounts receivables factoring of the Group had no retained balance.

D. As of March 31, 2020, December 31, 2019, and March 31, 2019, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the financing charges (expenses) incurred from accounts receivable as of the three-month period ended March 31, 2020 and 2019, please refer to Note 6(35).

F. The Group has no notes or accounts receivable pledged to others as collateral.

G. Information concerning credit risks of accounts and notes receivable is provided in Note 12(2).

(6) Other receivables

	March 31, 2020	December 31, 2019	March 31, 2019
Tax refund receivable	$ 21,037,749	$ 27,552,147	$ 31,396,569
Interest receivable	20,041,359	28,008,152	18,857,817
Loans to related parties	2,466,574	2,280,745	1,031,693
Others	10,726,591	10,013,255	9,546,693
	$ 54,272,273	$ 67,854,299	$ 60,832,772

The parties who the Group dealt with on other receivables are enterprises and government institutions with high credit quality for the purposes of dispersing credit risk, so it expects that the probability of counterparty default is low.

(7) Inventories

	March 31, 2020	December 31, 2019	March 31, 2019
Raw materials	$ 219,315,439	$ 148,887,252	$ 163,505,660
Work in process	115,147,627	105,747,965	131,954,021
Finished goods	194,809,200	261,457,747	291,362,574
Inventory in transit	28,352,380	23,526,271	15,511,030
	557,624,646	539,619,235	602,333,285
Less: Allowance for inventory valuation loss	(25,384,008)	(23,847,058)	(31,763,369)
	$ 532,240,638	$ 515,772,177	$ 570,569,916

Inventory costs recognized as an expense for the current period is as follows:

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Cost of inventories sold	$ 886,832,073	$ 989,699,146
Gain from price recovery	1,423,488	7,176,528
Income from sales of scrap	(1,210,308)	(872,743)
Others	274,164	(2,986)
	$ 887,319,417	$ 995,999,945

(8) Investments accounted for under the equity method

	2020	2019
January 1	$ 168,631,642	$ 160,316,664
Increase investment using equity method	-	476,629
Disposal of investment using equity method	(10,155)	-
Share of investment profit and loss using equity method	(1,386,624)	1,730,936
Changes in retaining earnings	(5,316)	(131,185)
Changes in capital reserve	(403,406)	(165,022)
Changes in other equity	(5,633,212)	2,021,315
Others	408,430	1,945,561
March 31	$ 161,601,359	$ 166,194,898

A. Some of the above investments accounted for under the equity method were based on the financial statements of the investee companies for the same periods which were neither reviewed nor audited by independent accounts. The investment balances of the above investee companies are amounted to $95,485,879 and $92,664,156, constituting 3.16% and 3.05% of the consolidated total assets as of March 31, 2020 and 2019, respectively, and the share of profit and loss of associates and joint ventures accounted for under equity method amounted to a loss of $2,980,488 and a profit of $705,911, constituting 10.03% and 1.26% of the consolidated comprehensive income for the three-month periods ended March 31, 2020 and 2019, respectively.

B. The Group subscribed for the newly issued ordinary shares of Asia Pacific Telecom Co., Ltd. (“Asia-Pacific”) in November 2019. After the subscription, the Company held 40.74% equity of Asia-Pacific. As the Company acquired the majority of the voting rights at the shareholders' meeting of Asia-Pacific and controlled its main activities, it is listed as a subsidiary. As the Group has lost significant impact on Asia-Pacific, the remaining investment in the former Asia-Pacific was remeasured at fair value and the difference between the fair value and the carrying amount of $1,691,090 was recognized in profit or loss for the period (recognized as "Other profit and loss"). Please refer to Note 6(38) for more information on the consolidation of Asia Pacific into the Group's consolidated financial statements.

C. Associates

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

Company Name	Principal Place of Business	Shareholding Ratio March 31, 2020	December 31, 2019	March 31, 2019	Nature of Relationship	Method of Measurement
Sharp Corporation	Japan	42%	42%	42%	Strategic investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	34%	34%	38%	Supplier	Equity method

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

Balance sheets

	Sharp Corporation December 31, 2019	March 31, 2019
Current assets	$ 318,630,526	$ 317,643,271
Non-current assets	214,183,459	201,761,697
Current liabilities	(254,314,425)	(226,295,935)
Non-current liabilities	(185,840,064)	(189,450,152)
Total net assets	92,659,496	103,658,881
Effect of accounting principles	(11,943,340)	(47,266,464)
The fair value adjustment of trademarks, other intangible net assets and tangible net assets	112,859,837	116,753,942
Total net assets after adjustment	$ 193,575,993	$ 173,146,359
Share of associates’ net assets (Note)	$ 73,410,848	$ 64,938,629
Goodwill	12,450,964	12,593,089
Others	(975,970)	(1,114,339)
Carrying amount of the associate	$ 84,885,842	$ 76,417,379

Note (1): Share in associate's net assets is based on equity of ordinary shares, excluding Class C preferred shares of Sharp Corporation.

Note (2): The investee company is a listed company in Japan and does not intend to disclose its financial information as its financial statements have not been approved and released by the Board of Directors due to the impact of the coronavirus epidemic. The Group has recognized the investment under the equity method in accordance with the unaudited financial report prepared by the investee company for the same period and recognized the profit and loss of associates and joint ventures using the equity method. For the carrying amount of the investee company held by the Group, please refer to Table 8.

	Foxconn Technology Co., Ltd.		
	March 31, 2020	December 31, 2019	March 31, 2019
Current assets	$ 93,142,758	$ 108,072,195	$ 88,209,886
Non-current assets	45,317,268	56,503,622	53,594,122
Current liabilities	(39,413,827)	(54,840,529)	(35,893,737)
Non-current liabilities	(928,959)	(1,129,678)	(1,586,601)
Total net assets	$ 98,117,240	$ 108,605,610	$ 104,323,670
Share of associates' net assets	$ 28,920,117	$ 32,011,570	$ 30,749,466
Goodwill	338,190	338,190	338,190
Others	13,794	3,930	(29,880)
Carrying amount of the associate	$ 29,272,101	$ 32,353,690	$ 31,057,776

	Zhen Ding Technology Holding Limited		
	March 31, 2020	December 31, 2019	March 31, 2019
Current assets	$ 76,194,487	$ 83,203,716	$ 75,294,278
Non-current assets	56,382,649	56,677,619	53,241,849
Current liabilities	(31,315,370)	(39,032,879)	(37,412,269)
Non-current liabilities	(10,623,386)	(10,504,355)	(10,491,647)
Total net assets	$ 90,638,380	$ 90,344,101	$ 80,632,211
Share of associates' net assets	$ 22,794,799	$ 22,741,808	$ 22,033,474
Others	3,485	(28,971)	(2,701)
Carrying amount of the associate	$ 22,798,284	$ 22,712,837	$ 22,030,773

Statements of comprehensive income

	Sharp Corporation
	For the three-month period ended March 31, 2019
Revenue	$ 175,864,067
Profit for the period from continuing operations	3,155,886
Other comprehensive (loss) income, net of tax	489,851
Total comprehensive income	3,645,737
Effect of accounting principles	(45,048)
Total comprehensive income after adjustment	$ 3,600,689
Dividends received from associates	$ -

Note: The investee company is a listed company in Japan and does not intend to disclose its financial information as its financial statements have not been approved and released by the Board of Directors due to the impact of the coronavirus epidemic. The Group has recognized the investment under the equity method in accordance with the unaudited financial report prepared by the investee company for the same period and recognized the profit and loss of associates and joint ventures using the equity method. For the carrying amount of the investee company held by the Group, please refer to Table 8.

	Foxconn Technology Co., Ltd.	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Revenue	$ 11,194,110	$ 12,707,295
Profit for the period from continuing operations	493,782	801,018
Other comprehensive (loss) income, net of tax	(10,985,390)	3,932,718
Total comprehensive income	($ 10,491,608)	$ 4,733,736
Dividends received from associates	$ -	$ -

	Zhen Ding Technology Holding Limited	
	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Revenue	$ 17,512,438	$ 19,413,186
Profit for the period from continuing operations	1,264,095	632,900
Other comprehensive income, net of tax	(995,905)	1,790,463
Total comprehensive income	$ 268,190	$ 2,423,363
Dividends received from associates	$ -	$ -

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

As of March 31, 2020, December 31, 2019 and March 31, 2019, the carrying amount of the Group's individually immaterial associates amounted to $28,127,530, $28,679,273 and $36,688,970, respectively.

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
(Loss) Profit for the period from continuing operations	($ 421,728)	($ 1,001,725)
Other comprehensive income, net of tax	(5,816)	897,272
Total comprehensive income	($ 427,544)	($ 104,453)

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

	March 31, 2020	December 31, 2019	March 31, 2019
Sharp Corporation	$ 70,254,838	$ 103,325,835	$ 75,251,372
Foxconn Technology Co., Ltd.	20,637,558	27,600,129	17,047,466
Zhen Ding Technology Holding Limited	28,412,953	38,968,380	29,234,673
	$ 119,305,349	$ 169,894,344	$ 121,533,511

(9) Property, plant and equipment

	2020						
	Land	Buildings and Structure	Machinery and Equipment	Computer Communication Equipment	Others	Construction in Progress	Total
January 1							
Cost	$ 14,233,757	$ 208,869,510	$ 275,816,855	$ 39,326,807	$ 160,547,139	$ 28,415,269	$ 727,209,337
Accumulated depreciation and impairment	-	(88,283,906)	(208,403,723)	(29,795,877)	(113,202,578)	-	(439,686,084)
	$ 14,233,757	$ 120,585,604	$ 67,413,132	$ 9,530,930	$ 47,344,561	$ 28,415,269	$ 287,523,253
January 1	$ 14,233,757	$ 120,585,604	$ 67,413,132	$ 9,530,930	$ 47,344,561	$ 28,415,269	$ 287,523,253
Additions	41,092	650,144	1,461,141	142,871	1,600,547	5,604,859	9,500,654
Transfer	42,831	(278,466)	732,376	959,114	299,619	(2,904,195)	(1,148,721)
Disposals	-	(6,754)	(522,291)	(2,345)	(872,587)	(258,895)	(1,662,872)
Depreciation	-	(2,448,998)	(5,720,476)	(814,625)	(3,598,127)	-	(12,582,226)
Net exchange differences	(1,638,312)	(938,427)	(1,938,655)	(58,404)	(1,259,987)	1,661,082	(4,172,703)
March 31	$ 12,679,368	$ 117,563,103	$ 61,425,227	$ 9,757,541	$ 43,514,026	$ 32,518,120	$ 277,457,385
March 31							
Cost	$ 12,679,368	$ 206,790,044	$ 272,842,816	$ 40,013,522	$ 160,509,168	$ 32,518,120	$ 725,353,038
Accumulated depreciation and impairment	-	(89,226,941)	(211,417,589)	(30,255,981)	(116,995,142)	-	(447,895,653)
	$ 12,679,368	$ 117,563,103	$ 61,425,227	$ 9,757,541	$ 43,514,026	$ 32,518,120	$ 277,457,385

	2019					
	Land	Buildings and Structure	Machinery and Equipment	Others	Construction in Progress	Total
January 1						
Cost	$ 4,187,609	$ 199,046,485	$ 249,832,617	$ 160,613,401	$ 24,418,437	$ 638,098,549
Accumulated depreciation and impairment	-	(81,242,477)	(169,196,450)	(109,799,610)	-	(360,238,537)
	$ 4,187,609	$ 117,804,008	$ 80,636,167	$ 50,813,791	$ 24,418,437	$ 277,860,012
January 1	$ 4,187,609	$ 117,804,008	$ 80,636,167	$ 50,813,791	$ 24,418,437	$ 277,860,012
Additions	217,357	402,664	3,431,094	3,722,435	3,298,620	11,072,170
Transfer	-	87,364	1,271,379	792,484	(2,509,467)	(358,240)
Disposals	-	-	(274,707)	(442,265)	(68,337)	(785,309)
Depreciation	-	(2,343,525)	(7,649,056)	(4,057,755)	-	(14,050,336)
Net exchange differences	(179,885)	1,232,626	2,857,984	1,800,335	542,806	6,253,866
March 31	$ 4,225,081	$ 117,183,137	$ 80,272,861	$ 52,629,025	$ 25,682,059	$ 279,992,163
March 31						
Cost	$ 4,225,081	$ 201,102,841	$ 305,414,741	$ 173,982,422	$ 25,682,059	$ 710,407,144
Accumulated depreciation and impairment	-	(83,919,704)	(225,141,880)	(121,353,397)	-	(430,414,981)
	$ 4,225,081	$ 117,183,137	$ 80,272,861	$ 52,629,025	$ 25,682,059	$ 279,992,163

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

(10) Lease transactions – lessee

A. The underlying assets of the Group's leases include land, land access, buildings and structure, transportation equipment and other equipment. The lease term of land access is 50 years, while the term of other lease contracts is usually between 1 and 20 years. Lease contracts are negotiated individually and contain various terms and conditions, and no other restrictions are imposed except for the leased assets that cannot be used as collateral.

B. The lease term of some dormitories, company cars and offices leased by the Group is less than 12 months.

C. The book value of the right-of-use assets and the depreciated expense recognized are as follows:

	March 31, 2020	December 31, 2019	March 31, 2019
	Book Value	Book Value	Book Value
Land and land access	$ 19,582,539	$ 21,248,308	$ 24,666,002
Buildings and structure	24,162,147	23,633,305	23,657,930
Other equipment	2,915,719	1,878,727	393,492
	$ 46,660,405	$ 46,760,340	$ 48,717,424

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
	Depreciation Expense	Depreciation Expense
Land and land access	$ 156,850	$ 283,019
Buildings and structure	1,719,183	944,197
Other equipment	182,588	50,661
	$ 2,058,621	$ 1,277,877

D. For the three-month period ended March 31, 2020 and 2019, the increase in the Group's right-of-use assets amounted to $1,293,565 and $6,407,691, respectively.

E. Information on profit or loss relating to lease contracts is as follows:

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Items affecting current profit and loss		
Interest expenses on lease liabilities	$ 387,368	$ 293,684
Expenses arising from short-term lease contracts	$ 265,725	$ 1,079,363

F. For the three-month period ended March 31, 2020 and 2019, the Group’s total cash outflow from leases amounted to $2,447,556 and $3,463,223, respectively.

(11) Lease transactions – leaser

1. The underlying assets leased by the Group primary include machinery and equipment, with a lease term of 5 years.

2. The maturity date analysis of the unrealized lease payment leased by the Group through financing lease is as following

	March 31, 2020	March 31, 2019
Within 1 year	$ 500,732	$ 496,589
Within 2 years to 5 years	1,891,033	1,941,955
Total	$ 2,391,765	$ 2,438,544

3. The reconciliation of the unrealized lease payments leased by the Group through financing lease to its net lease investment is as follows:

	March 31, 2020	
	Current	Non-current
Unrealized lease payment	$ 500,732	$ 1,891,033
Unearned lease profit	(26,776)	(66,344)
Net lease investment	$ 473,956	$ 1,824,689

	December 31, 2019	
	Current	Non-current
Unrealized lease payment	$ 496,589	$ 1,941,955
Unearned lease profit	(27,548)	(69,638)
Net lease investment	$ 469,041	$ 1,872,317

(12) Investment property

	Land and Buildings	
	2020	2019
January 1		
Cost	$ 8,015,199	$ 4,129,588
Accumulated depreciation and impairment	(3,595,287)	(1,605,625)
	$ 4,419,912	$ 2,523,963
January 1	$ 4,419,912	$ 2,523,963
Additions	2,441,114	104,640
Depreciation	(179,603)	(65,754)
Net exchange differences	(72,089)	28,858
March 31	$ 6,609,334	$ 2,591,707
March 31		
Cost	$ 10,598,792	$ 4,275,438
Accumulated depreciation and impairment	(3,989,458)	(1,683,731)
	$ 6,609,334	$ 2,591,707

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

	For the three-month period ended March 31, 2020		For the three-month period ended March 31, 2019	
Rental income from the lease of the investment property	$	130,031	$	118,755
Direct operating expenses arising from the investment property that generated rental income for the period	$	179,603	$	65,754

B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. There was no impairment loss for the three-month periods ended March 31, 2020 and 2019.

C. The fair value of the investment property held by the Group as at March 31, 2020, December 31, 2019 and March 31, 2019 was $7,109,516, $5,045,986 and $2,941,770, respectively, which was revalued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(13) Intangible assets

	2020						
	Goodwill	Patents	License	Trademark	Developed Technology	Customer Relationship	Total
January 1							
Cost	$ 17,880,175	$ 14,169,255	$ 4,805,694	$ 9,721,511	$ 4,239,016	$ 1,744,836	$ 52,560,487
Accumulated amortization and impairment	(2,473,634)	(3,810,083)	(2,911,823)	(305,822)	(1,468,219)	(210,553)	(11,180,134)
	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
January 1	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
Addition	-	412,000	-	-	-	-	412,000
Amortization expense	-	(226,100)	(95,668)	(59,833)	(163,363)	(41,514)	(586,478)
Net exchange differences	116,401	-	14,527	59,695	22,455	12,628	225,706
March 31	$ 15,522,942	$ 10,545,072	$ 1,812,730	$ 9,415,551	$ 2,629,889	$ 1,505,397	$ 41,431,581
March 31							
Cost	$ 18,017,203	$ 14,581,255	$ 4,844,044	$ 9,783,900	$ 4,274,366	$ 1,759,386	$ 53,260,154
Accumulated amortization and impairment	(2,494,261)	(4,036,183)	(3,031,314)	(368,349)	(1,644,477)	(253,989)	(11,828,573)
	$ 15,522,942	$ 10,545,072	$ 1,812,730	$ 9,415,551	$ 2,629,889	$ 1,505,397	$ 41,431,581

	2019					
	Goodwill	Patents	Trademark	Developed Technology	Customer Relationship	Total
January 1						
Cost	$ 17,491,247	$ 4,903,625	$ 7,683,529	$ 4,343,649	$ 1,787,904	$ 36,209,954
Accumulated amortization and impairment	(2,440,238)	(2,563,462)	(72,280)	(760,559)	(16,390)	(5,852,929)
	$ 15,051,009	$ 2,340,163	$ 7,611,249	$ 3,583,090	$ 1,771,514	$ 30,357,025
January 1	$ 15,051,009	$ 2,340,163	$ 7,611,249	$ 3,583,090	$ 1,771,514	$ 30,357,025
Amortization expense	-	(102,730)	(60,229)	(173,173)	(14,953)	(351,085)
Net exchange differences	143,545	8,525	24,766	11,719	5,773	194,328
March 31	$ 15,194,554	$ 2,245,958	$ 7,575,786	$ 3,421,636	$ 1,762,334	$ 30,200,268
March 31						
Cost	$ 17,642,736	$ 4,920,927	$ 7,708,489	$ 4,357,788	$ 1,793,724	$ 36,423,664
	(2,448,182)	(2,674,969)	(132,703)	(936,152)	(31,390)	(6,223,396)
	$ 15,194,554	$ 2,245,958	$ 7,575,786	$ 3,421,636	$ 1,762,334	$ 30,200,268

A. Details of acquisition through business mergers are provided in Note 6(38).

B. The goodwill of the Group's Nokia brand business as a result of business mergers and acquisition is $2,394,961. The goodwill impairment test distributes the goodwill to the cash-generating unit relating to Nokia business, using the value in use as the basis for calculating the recoverable amount. The value in use is based on the cash flows of the five-year financial budget approved by the management, and the cash flows over the five-year period are estimated using the estimated growth rates described below. The main assumptions used to calculate value in use are as follows:

	December 31, 2018
Discount rate	18.81%
Growth rate	3%

The growth rate is calculated based on the forecast of related industry growth rates and does not exceed the average long-term growth rate of related industries. Other key assumptions in the calculation of value in use are related to estimates of cash inflows and outflows, including budgeted sales and gross margin, which are determined by the management based on the experience of producing related functional phones and smart phones and their predictions of market development. As the business results of the cash-generating unit were not as expected, and the time to market exceeded expectations, the recoverable amount was less than the book value. As of December 31, 2018, the goodwill impairment loss of $2,394,961 was recognized.

C. Goodwill impairment of Belkin International Inc.

As of March 31, 2020, the Group's goodwill arising from the acquisition of Belkin International Inc. ("Belkin") was tentatively set at $13,563,157. The goodwill impairment test distributed the goodwill to the cash-generating unit relating to Belkin, using the value in use as the basis for calculating the recoverable amount. The value in use was based on the cash flows of the five-year financial budget approved by the management.

The management determined the budgeted gross margin based on previous performance and its expectations for market development. The weighted average growth rate used was consistent with the industry forecast. The cash flow of the 5-year financial estimation used has taken into account the expected growth rate. The pre-tax discount rate used in the main assessment for the year ended December 31, 2018 was 13.6%.

According to the results of the previous assessment, no goodwill impairment was recognized for the three months ended March 31, 2020 and 2019.

D. The details of amortization are as follows:

	For the three months ended March 31, 2020	For the three months ended March 31, 2019
Operating costs	$ 586,478	$ 351,085

(14) Other non-current assets

	March 31, 2020	December 31, 2019	March 31, 2019
Pipe use right	$ 1,050,177	$ 1,095,837	$ -
Computer software cost	2,556,242	2,713,429	2,627,642
Refundable deposit	1,947,701	2,737,880	-
Additional cost for acquiring contracts	1,938,022	2,081,358	-
Prepayments for equipment	887,442	704,407	966,028
Others	7,692,558	6,502,388	5,380,409
	$ 16,072,142	$ 15,835,299	$ 8,974,079

A. The refundable deposit is mainly for the deposit of office buildings and server rooms and the deposit for the 1800MHz, 3.5GHz and 28GHz band. Asia Pacific Telecom Co., Ltd., a subsidiary of the Company, participated in the 2019 mobile broadband license bid held by National Communications Commission for the 1800MHz, 3.5GHz and 28GHz band. The deposit of $1,000,000 was paid in September 2019, which was refunded in March 2020.

B. Pipe use right

Asia Pacific Telecom Co., Ltd. ("Asia Pacific"), a subsidiary of the Company, entered into an asset usage agreement with the Taiwan Railway Administration ("TRA") in January 2001, under which TAR agreed to provide TRA with 50% of the cross-sectional area of the 30 cm wide ducts on each side of the route of the railway for a 25-year period from the date of issuance of license from the Ministry of Transportation and Communication. Under the agreement, Asia Pacific shall pay TRA a consideration of $8,425,569 for the right to use the pipe for 25 years, of which $8,000,000 was a re-investment in Asia Pacific. In addition, the agreement stipulates that Asia Pacific shall pay a compensation of $100,000 per year to TRA over a period of 25 years. While TRA agreed not to provide the pipes to other telecommunication carriers. In the event of a breach of terms, Asia Pacific will deduct the amount payable for the pipes in proportion to the amount used by other carriers.

C. Additional costs of acquiring contracts

The expected recoverable amount of the additional costs for acquiring the telecommunication service contract (mainly sales commissions) incurred by Asia Pacific, a subsidiary of the Company, is recognized as an asset when incurred and amortized on a basis consistent with the transfer of goods or services related to the asset. The amortization expense was $510,506 for the three months ended March 31, 2020.

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

(15) Short-term notes and bills payable

	March 31, 2020	December 31, 2019	March 31, 2019
Commercial paper	$ 29,990,465	$ 30,590,067	$ 35,348,848
Less: unamortized discount	(27,179)	(61,771)	(62,048)
	$ 29,963,286	$ 30,528,296	$ 35,286,800
Interest rates per annum	0.688%~1.488%	0.718%~1.438%	0.638%~0.988%

(16) Short-term loans

Type of Loans	March 31, 2020	Interest Rate Range	Collateral
Bank loans			
	$ 374,192,060	0.81%~6.5%	None

Type of Loans	December 31, 2019	Interest Rate Range	Collateral
Bank loans			
Credit loans	$ 380,866,050	0.34%~8.45%	None

Type of Loans	March 31, 2019	Interest Rate Range	Collateral
Bank loans			
Credit loans	$ 367,863,167	0.6%~5%	None

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in net amount in the balance sheet. Details of the offset as of March 31, 2020, December 31, 2019, and March 31, 2019 are as follows:

March 31, 2020			
Description	Gross Amount of Recognized Financial Assets and Liabilities	Financial Assets and Liabilities Offset in the Balance Sheet	Net Amount of Financial Assets and Liabilities Presented in the Balance Sheet
Bank deposits and loans	$ 1,398,533,055	$ 1,398,533,055	$ -

December 31, 2019						
Description	Gross Amount of Recognized Financial Assets and Liabilities		Financial Assets and Liabilities Offset in the Balance Sheet		Net Amount of Financial Assets and Liabilities Presented in the Balance Sheet	
Bank deposits and loans	$	1,424,606,382	$	1,424,606,382	$	-

March 31, 2019						
Description	Gross Amount of Recognized Financial Assets and Liabilities		Financial Assets and Liabilities Offset in the Balance Sheet		Net Amount of Financial Assets and Liabilities Presented in the Balance Sheet	
Bank deposits and loans	$	1,443,930,921	$	1,443,930,921	$	-

(17) Other payables

	March 31, 2020		December 31, 2019		March 31, 2019	
Awards and salaries payable	$	43,037,953	$	50,765,551	$	36,890,769
Interests payable		20,086,369		28,568,433		19,783,623
Employee’s bonuses payable		19,388,329		17,584,644		18,085,080
Payables for equipment		17,361,212		22,418,721		19,220,791
Consumption goods expense payable (including indirect materials)		9,580,996		10,509,888		11,320,711
Royalty fees payable		6,594,857		7,206,087		11,615,151
Tax payable		4,941,441		6,152,745		7,040,804
Restricted share repurchase obligation		4,009,784		4,052,806		-
Others		61,862,932		70,473,854		63,852,907
	$	186,863,873	$	217,732,729	$	187,809,836

Foxconn Industrial Internet, a subsidiary of the Group, issued employee a restricted share option in 2019. Employees are required to pay a consideration to obtain the employee share option. If an employee leaves the term of office during the vested period, such employee shall return the shares and the Group shall return the consideration. The consideration paid by the employee expected to leave during the vested period is recognized as liabilities on the distribution date.

(18) Other current liabilities

	March 31, 2020	December 31, 2019	March 31, 2019
Receipts in advance of payments for equipment on behalf of others	$ 8,874,890	$ 8,218,433	$ 7,391,758
Contract liabilities	22,277,630	18,231,021	11,537,375
Deferred income	7,071,802	6,922,868	5,999,425
Bonds payable maturing within one year	33,991,814	38,546,364	15,100,000
Long-term loans maturing within one year	12,733,726	14,553,911	234,860
Others	6,592,929	5,404,263	5,688,667
	$ 91,542,791	$ 91,876,860	$ 45,952,085

(19) Corporate bonds payable

	March 31, 2020	December 31, 2019	March 31, 2019
Convertible corporate bonds	$ 16,596,000	$ 16,596,000	$ 16,596,000
Add: Premium on bonds payable	7,500	7,500	7,500
Less: Discount on bonds payable	(688,769)	(752,592)	(944,193)
Subtotal	15,914,731	15,850,908	15,659,307
Corporate bonds payable	125,450,000	124,450,000	128,400,000
Foreign corporate bonds	74,365,800	73,750,800	75,509,000
Total	215,730,531	214,051,708	219,568,307
Less: Current portion (shown as "other current liabilities"	(33,991,814)	(38,546,364)	(15,100,000)
	$ 181,738,717	$ 175,505,344	$ 204,468,307

A. First overseas unsecured convertible corporate bond issue of 2017

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

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of March 31, 2020, there has not been any converted ordinary share at the conversion price of NT$165.454 (using the exchange rate of 1 USD: 30.192 TWD).

(c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into ordinary shares or redeemed by the bondholder, the bond is to be retired and will not be reissued.

(d) In accordance with the conversion rules, the rights and obligations of ordinary shares converted are the same as the ones previously issued.

(e) The conversion options for the first overseas unsecured convertible bond issue of 2017 are separated from the liabilities and recorded as "capital surplus - share options" amounting to $1,099,253.

B. First unsecured convertible corporate bond issue of 2018

(a) ShunSin Technology Holdings Limited, the subsidiary of the Company, issued the first unsecured convertible bonds totaling $1,500,000 with the approval of the competent authority on January 10, 2018. The bonds carry zero coupon rate over 5 years. The circulation period is from February 12, 2018 to February 12, 2023.

(b) The conversion price is adjusted in line with the model specified in the conversion rules. The conversion price is NT$171.3.

(c) The conversion options of the convertible bond are separated from the liabilities and recorded as equity and liability respectively at issuance. The related information is summarized as follows:

Compounded value of the convertible bond	$ 1,357,350
Embedded financial derivatives (i.e. call and put options)	13,650
Equity and liability components upon issuance	129,000
	$ 1,500,000

(d) Details of financial (liabilities) at fair value through profit and loss - non-current are as follows:

	March 31, 2020	December 31, 2019	March 31, 2019
Financial assets (liabilities) of embedded financial derivatives (i.e. call and put options)	$ 2,250	($ 22,800)	($ 22,800)
Income evaluated in current period	(12,750)	25,050	13,650
	($ 10,500)	$ 2,250	($ 9,150)

C. Details of the ordinary corporate bonds and overseas ordinary corporate bonds issued by the Group, e.g. amount, coupon rates, maturity dates and other relevant information, are provided in Table 10.

(20) <u>Long-term loans</u>

Institution	Loan Period	Interest Rate Range	Collateral	March 31, 2020
Long-term loans				
18 syndicated loans, including Mizuho Corporate Bank Ltd.	2019.03.19-2022.02.26	1.8592%-3.0300%	None	$ 17,382,250
4 syndicated loans, including Mizuho Corporate Bank Ltd.	2015.11.30-2020.11.30	0.4800%	"	2,825,400
Citibank	2017.05.17-2020.05.17	0.5500%	"	2,788,000
ING Bank, N.V. etc. 2 syndicated loans	2013.01.17-2020.07.29	1.7900%	"	1,071,737
First Commercial Bank	2011.11.30-2030.11.30	1.5433%	Yes	2,142,857
First Commercial Bank	2013.09.06-2033.09.06	1.7548%	"	1,191,484
First Commercial Bank	2015.04.09-2022.04.09	1.8076%	None	3,087
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17-2028.04.15	1.9900%-2.2000%	Yes	13,937
Jincheng Bank	2019.01.29-2022.01.25	9.1000%	"	336,492
Farmers Bank of China	2017.05.23-2027.12.26	4.4100%-4.900%	None	6,527,253
Taiwan Cooperative Bank	2019.12.16-2024.12.16	1.5000%	"	5,952
Other loans				
China Bills Finance Corporation and other financial institutions joint underwriting	2017.12.25-2020.04.25	1.038%-1.046%	None	19,900,000
Other			"	6,159
				54,194,608
Less: Long-term loans maturing within one year				(12,733,726)
Less: Syndicated loan arranger fees				(22,018)
Less: Amortization of long-term bond discount				(21,804)
				$ 41,417,060

Institution	Loan Period	Interest Rate Range	Collateral	December 31, 2019
Long-term loans				
18 syndicated loans, including Mizuho Corporate Bank Ltd.	2019.03.19-2022.02.26	2.7048%-2.7600%	None	17,238,500
4 syndicated loans, including Mizuho Corporate Bank Ltd.	2015.11.30-2020.11.30	0.4800%	"	5,038,500
Citibank	2017.05.17-2020.05.17	0.5500%	"	2,760,000
ING Bank, N.V. etc. 2 syndicated loans	2013.01.17-2020.07.29	1.7900%	"	142,035
First Commercial Bank	2011.11.30-2030.11.30	1.5433%	Yes	2,142,857
First Commercial Bank	2013.09.06-2033.09.06	1.7548%	"	1,235,613
First Commercial Bank	2015.04.09-2022.04.09	1.8076%	None	3,472
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17-2028.04.15	1.9900%-2.2000%	Yes	14,782
Jincheng Bank	2019.01.29-2022.01.25	9.1000%	"	361,628
JihSun Bank	2019.11.25-2022.11.25	1.0300%	None	1,000,000
Farmers Bank of China	2017.05.23-2027.12.26	4.4100%-4.900%	"	6,332,503
Taiwan Cooperative Bank	2019.12.16-2024.12.16	1.6500%	"	1,000
Other loans				
China Bills Finance Corporation and other financial institutions joint underwriting	2017.12.25-2020.04.25	1.038%-1.046%	None	19,900,000
Other			"	6,081
				56,176,971
Less: Long-term loans maturing within one year				(14,553,911)
Less: Syndicated loan arranger fees				(24,709)
Less: Amortization of long-term bond discount				(22,099)
				$ 41,576,252

Institution	Loan Period	Interest Rate Range	Collateral	March 31, 2019
Long-term loans				
18 syndicated loan, including Mizuho Corporate Bank Ltd.	2019.03.19-2022.02.26	3.3318%-3.3818%	None	$ 17,721,500
4 syndicated loan, including Mizuho Corporate Bank Ltd.	2015.11.30-2020.11.30	0.4800%	"	4,845,400
Citibank	2017.05.17-2020.05.17	0.5500%	"	2,773,800
2 syndicated loan, including Mizuho Corporate Bank Ltd.	2013.01.07-2020.07.29	1.7900%	"	214,828
First Commercial Bank	2011.11.30-2030.11.30	1.5433%	Yes	2,142,857
First Commercial Bank	2013.09.06-2033.09.06	1.7548%	"	1,279,742
First Commercial Bank	2015.04.09-2022.04.09	1.8076%	None	4,630
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17-2028.04.15	1.9900%-2.2000%	Yes	17,319
Farmers Bank of China	2017.05.23-2027.12.26	4.4100%-4.900%	None	5,599,441
Other loans				
China Bills Finance Corporation and other financial institutions joint underwriting	2017.12.25-2020.04.25	1.038%-1.046%	"	19,900,000
Other				6,203
				54,505,720
Less: Long-term loans maturing within one year				(234,860)
Less: Syndicated loan arranger fees				(34,262)
Less: Amortization of long-term bond discount				(24,880)
				$ 54,211,718

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

B. Information in relation to the assets pledged to others as collateral for bank borrowings is provided in Note 8.

(21) Pensions

A. Defined benefit plans

(a) The Company has a defined benefit pension plan in accordance with the Labor Standards Act, 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 Labor Standards Act. 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 six months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company assesses the balance in the aforementioned labor pension reserve account by December 31 of every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by the end of next March.

(b) The Group contributed to the defined benefit pension plans by the amount of $5,551 and $6,660 for the three months ended March 31, 2020 and 2019, respectively.

(c) Expected contributions to the defined benefit pension plans of the Company for year 2021 are $16,500.

B. Defined contribution plans

(a) Effective July 1, 2005, the Company 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 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 pensions accrued are paid monthly or in lump sum in line with the amounts in employees' individual accounts and the amounts of accumulated gains.

(b) The subsidiaries in mainland China have defined contribution pension plans and contribute an amount monthly based on 8%~9% of employees' monthly salaries and wages to an independent fund administered by a government agency. The plan is administered by the government of mainland China. Other than the monthly contributions, the Group does not have further pension liabilities.

(c) The pension costs under the defined contribution pension plans of the Company for the three-month periods ended March 31, 2020 and 2019 were $2,548,913 and $4,842,895, respectively. As a result of the coronavirus epidemic in China in early 2020, the local government halved the pension insurance premiums for a period of three months from February 2020.

(22) Shared-based payment

As of March 31, 2020, December 31, 2019, and March 31, 2019, the share-based payment transactions of FIH Mobile Limited and Foxconn International Technology Limited, subsidiaries of the Company, as well as Foxconn Industrial Internet Co., Ltd. are set forth below:

Type of Arrangement	Grant Date	Quantity Granted	Vesting Conditions/ Restrictions
Senior management share grant plan	January 1, 2015	21,840,000	Note (1)
Employee restricted share plan	January 1, 2016	4,101,500	Note (2)
Restricted share units	December 6, 2017	259,240,433	Note (3)
"	April 30, 2019	149,183,352	Note (3)
"	September 11, 2019	10,348,325	Note (3)
	December 31, 2019	18,881,226	Note (3)
Employee stock options	April 30, 2019	25,947,021	Note (4)
"	September 11, 2019	473,000	Note (4)
	December 31, 2019	6,013,755	Note (4)
Share-based payment plans	June 2018	2,874,000	Note (5)
"	August 2019	2,983,000	Note (5)
Employee stock options	December 28, 2018	41,763,000	Note (6)

Explanation:

Note 1: Grantees do not need pay to acquire these shares. Shares will be vested on every quarter at 9% in each quarter of 2017, 3% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022. Such vesting schedule was subsequently revised by the Company in May 2017, under which the shares will be vested on every quarter at 12% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022.

Note 2: Grantees do not need pay to acquire these shares. Issuance of shares is based on grantees' service periods and certain performance indications. Shares will be vested on every December 31 at 25% over the period from 2016 to 2019, subject to performance related adjustment.

Note 3: A compensated subscription, in which the employee's rights are not exercised until the expiry of the service period agreed in the limited partnership agreement. The difference between the fair value of its conditional equity instruments and the consideration paid by the employee to acquire the equity instruments is amortized over a service period ranging from approximately 3-5 years from the date of grant.

Note 4: The option is exercised in one to five-year installments from the Giving Date, with each installment being 20%.

Note 5: Vest immediately.

Note 6: The vesting period is 1~4 year(s) from December 28, 2018.

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

The weighted average fair value of shares granted under this plan determined using the H model was US$3.95 per share. The significant inputs into the model were weighted average cost of capital of 13.4% perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the three-month periods ended March 31, 2020 and 2019, expenses incurred on senior management share grant plan were $33,031 (US$1,097 thousand) and $51,216 (US$1,662 thousand), respectively.

B. Employee restricted share plan - Foxconn Interconnect Technology Limited

The weighted average fair value of shares granted determined using the market approach was US$6 per share. The significant input applied in this approach was price/earnings ratio of 13.5%. For the three-month periods ended March 31, 2020 and 2019, expenses incurred on employee restricted share plan were $0 (US$0) and $10,081 (US$327 thousand), respectively.

C. Restricted share units - Foxconn Industrial Internet Co., Ltd.

The fair value of shares granted after assessment was RMB 3,873,301 thousand. For the three-month periods ended March 31, 2020 and 2019, expenses incurred were $896,771 (RMB 207,836 thousand) and $423,101 (RMB 92,197 thousand).

D. Restricted share units - Foxconn Industrial Internet Co., Ltd.

The Black-Scholes option-pricing model was used for valuation of fair value of the stock options granted above was RMB 217,098 thousand.

For the three-month period ended March 31, 2020, the total expenses recognized by the subsidiary for this reward plan were $72,161 (RMB 16,724 thousand).

E. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2018 and hold them in trust form until employees reach the conditions of grant set by the plan. For the three-month period ended March 31, 2020 and 2019, no expenses were incurred.

F. Employee stock options - Foxconn Interconnect Technology Limited

On December 28, 2018, the subsidiary granted additional 41,763,000 shares of stock options to eligible employees, with a performance price of HK$3.422 per share. The vesting period was 1 to 4 years, taking into account the performance of each employee. The total fair value of the stock options was assessed at $185,091 (US$6,139 thousand) using the Black-Scholes model. For the three-month period ended March 31, 2020 and 2019, expenses recognized amounted to $10,057 (US$334 thousand) and $28,573 (US$927 thousand), respectively.

(23) Other non-current liabilities

	March 31, 2020	December 31, 2019	March 31, 2019
Deferred government grants	$ 2,952,993	$ 3,040,714	$ 3,350,918
Reserve for retirement pension	1,427,168	1,443,836	1,605,348
Others	2,212,038	2,781,969	2,773,909
	$ 6,592,199	$ 7,266,519	$ 7,730,175

(24) Provisions

	Warranty provision	Decommissioning liabilities	Other	Total
Balance - January 1, 2020	$ 2,707,812	$ 369,953	$ 17,481	$ 3,095,246
Additional provisions	342,620	2,622	667	345,909
Provisions used	(97,620)	-	(584)	(98,204)
Unused amounts reversed	(432,218)	-	-	(432,218)
Exchange differences	9,365	-	-	9,365
Balance - March 31, 2020	$ 2,529,959	$ 372,575	$ 17,564	$ 2,920,098

Analysis of provisions is stated as follows:

	March 31, 2020	December 31, 2019	March 31, 2019
Current	$ 2,547,523	$ 2,725,293	$ 4,987,083
Non-current	$ 372,575	$ 369,953	$ -

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

B. The Company's subsidiaries are obligated to dismantle, remove or restore certain stations in accordance with applicable contractual or regulatory requirements. Therefore, provision for liabilities is recognized based on the costs expected to be incurred at the location of the dismantling, removal or restoration.

(25) Capital

A. As of March 31, 2020, the Company’s authorized capital was $180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was $138,629,906, consisting of 13,862,991 thousand shares with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

B. Pursuant to the resolution adopted at the shareholders' meeting held on June 1, 1999, the Company issued 50,000 thousand ordinary shares so as to issue 25,000 thousand units of Global Depositary Receipts (GDR). Such issuance of ordinary shares had been approved and documented by the former Securities and Futures Commission of the Ministry of Finance. GDRs are issued in Europe, Asia, and the United States, totaling US$347,250 thousand. Primary contractual terms are as follows:

(a) Exercise of voting power

Holders of GDRs have no right to directly exercise voting rights or attend the

Company’s shareholders' 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 shareholders' 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 ordinary shares.

(d) After years of capitalization of earnings, as of March 31, 2020, 73,175 thousand units of GDRs were outstanding, which represent 146,349 thousand shares of ordinary share.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of March 31, 2020, December 31, 2019, and March 31, 2019, the subsidiary owned a total of 1,483,078 shares of the Company’s common stocks, respectively, at a cost of $18,901. The cost was reduced to $15,194 upon capital reduction.

(26) Capital surplus

Pursuant to the R.O.C. Company Act, capital reserve arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Furthermore, the R.O.C. Securities and Exchange Act 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 surplus reserve is insufficient.

	2020				
	Share Premium	Adjustments Arising from Changes in Percentage of Ownership in Subsidiaries	Net Change in Equity of Associates	Share Option	Total
At January 1	$ 88,501,031	$ 99,189,558	$ 10,593,529	$ 1,099,253	$ 199,383,371
Adjustments arising from changes in percentage of ownership in subsidiaries	-	900,701	-	-	900,701
Changes in equity of associates and joint ventures recognized in proportion to its shareholding	-	-	(403,406)	-	(403,406)
At March 31	$ 88,501,031	$ 100,090,259	$ 10,190,123	$ 1,099,253	$ 199,880,666

	2019				
	Share Premium	Adjustments Arising from Changes in Percentage of Ownership in Subsidiaries	Net Change in Equity of Associates	Share Option	Total
At January 1	$ 88,501,031	$ 88,873,887	$ 11,544,285	$ 1,099,253	$ 190,018,456
Adjustments arising from changes in percentage of ownership in subsidiaries	-	6,486,426	-	-	6,486,426
Changes in equity of associates and joint ventures recognized in proportion to its shareholding	-	-	(165,022)	-	(165,022)
At March 31	$ 88,501,031	$ 95,360,313	$ 11,379,263	$ 1,099,253	$ 196,339,860

(27) Retained earnings

A. The Company's net earnings after tax in the final account are apportioned in the following order:

(a) Covering accumulated deficits.

(b) Setting aside as legal reserve equal to 10% of current year's net income. However, this does not apply if the legal reserve has reached the paid-up capital.

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

The remaining earnings along with the unappropriated earnings at the beginning of the period are considered as accumulated distributable earnings. In accordance with Article 4 of the dividend policy, the proposal of earnings appropriation is prepared by the Board of Directors and resolved by the shareholders.

The Company authorized the Board of Directors to resolve by the presence of more than two-thirds of the Directors and voting by a majority of the Directors present to distribute all or part of the dividends and bonuses, capital surplus or legal reserve to be distributed by way of cash, without prejudice to the preceding requirement that a resolution shall be resolved at the shareholders' meeting.

The Company is at the growing stage. The Company’s stock dividend policy shall consider the Company’s current and future investment environment, capital needs, local and foreign competition situation and capital budget, along with shareholders’ profit and the Company’s long-term financial plans. The shareholders’ dividends are appropriated based on accumulated distributable earnings, which shall not be lower than 15% of the distributable earnings for the period and the cash dividend shall not be less than 10% of the shareholders’ dividends.

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

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

D. The appropriations of 2019 earnings were proposed by the board meeting on May 12, 2020. The appropriation of 2018 earnings had been resolved at the shareholders’ meeting on June 21, 2019. Details are summarized as follows:

	2019		2018	
	Amount	Dividends per Share (in NTD)	Amount	Dividends per Share (in NTD)
Legal reserve	$ 11,530,874	$ -	$ 12,906,510	$ -
Special reserve	42,141,793	-	32,770,617	-
Cash dividends	58,224,561	4.2	55,451,962	4.0
Total	$ 111,897,228	$ 4.2	$ 101,129,089	$ 4.0

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

(28) Other equity items

	2020		
	Financial Assets at Fair Value through Other Comprehensive Income	Foreign Currency Translation	Total
January 1	$ 11,437,746	($ 113,889,466)	($ 102,451,720)
Group	(12,935,214)	(11,755,922)	(24,691,136)
Associates	(4,025,455)	(1,607,757)	(5,633,212)
March 31	($ 5,522,923)	($ 127,253,145)	($ 132,776,068)

	2019		
	Financial Assets at Fair Value through Other Comprehensive Income	Foreign Currency Translation	Total
January 1	$ 5,089,256	($ 65,399,183)	($ 60,309,927)
Group	4,941,835	22,378,763	27,320,598
Associates	516,032	1,505,283	2,021,315
March 31	$ 10,547,123	($ 41,515,137)	($ 30,968,014)

(29) Non-controlling interests

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
January 1	$ 159,641,071	$ 120,555,419
Share attributable to non-controlling interests:		
Net profit of the year	66,360	4,336,368
Currency translation difference	(476,099)	2,452,785
Unrealized profit or loss on debt instrument investments at fair value through other comprehensive income	(1,047,837)	37,977
(Decrease) increase in non-controlling interests	(297,171)	3,916,224
March 31	$ 157,886,324	$ 131,298,773

Certain subsidiaries of the Group have issued employee share-based payment and new shares during the first quarter of 2020 and 2019. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interests of the Group decreased by $297,171 and increased by $3,916,224, respectively, and equity attributable to owners of the parent increased by $900,701 and decreased by $6,486,426, respectively.

(30) Operating revenue

A. Classification of revenue from contracts with customers

The Company's revenue, which is derived from transfer of goods and services at a point of time, is subcategorized into the following geographic areas:

Revenue from Contracts with External Customers	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
USA	$ 353,519,883	$ 370,636,628
Ireland	261,427,955	239,523,743
China	82,659,868	105,319,057
Singapore	91,163,325	100,925,705
Japan	16,942,358	12,198,822
Taiwan	22,034,684	28,944,236
Others	101,385,049	196,754,328
Total	$ 929,133,122	$ 1,054,302,519

B. Contract assets and contract liabilities

The contract assets and liabilities related to customer contractual income recognized by the Group are as follows:

	March 31, 2020	December 31, 2019	March 31, 2019	January 1, 2019
Contract liability (presented as "other current liabilities")	$ 22,277,630	$ 18,231,021	$ 11,537,375	$ 8,831,047

C. Assets recognized from contract acquisition costs

The Group's incremental costs incurred to obtain telecommunications service contracts are expected to be recoverable in accordance with IFRS 15. Please refer to

Note 6(14) for details of the balance at March 31, 2020 and the amortization amount recognized for the three months ended March 31, 2020.

(31) Other income

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Interest income:		
Interest income from bank deposits	$ 12,670,564	$ 15,276,870
Interest income from financial assets at amortized cost	979,477	512,297
Total interest income	13,650,041	15,789,167
Dividend income	45,473	211,870
Government grants	9,601	1,018,132
Miscellaneous income	873,065	917,991
	$ 14,578,180	$ 17,937,160

(32) Other gains and losses

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
(Loss) gain on financial assets (liabilities) at fair value through profit or loss	($ 217,621)	$ 10,343,881
Loss on disposal of property, plant and equipment	(24,405)	(53,421)
Gain (loss) on foreign exchange	1,013,658	(1,610,919)
Other (losses) gains	(330,255)	417,352
	$ 441,377	$ 9,096,893

(33) Additional disclosures on expenses of nature

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

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Royalty expenses	$ 253,160	$ 329,074
Product warranty costs	6,575,000	10,901,330
Employee benefit expenses	59,552,667	64,385,322
Depreciation	14,640,847	15,328,213
Amortization	1,096,984	351,085
Total	$ 82,118,658	$ 91,295,024

(34) Employee benefit expense

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Wages and salaries	$ 50,518,276	$ 53,229,154
Share-based payment	1,012,020	512,971
Labor and health insurance fees	2,087,407	2,635,854
Pension costs	2,554,464	4,849,555
Other personnel expenses	3,380,500	3,157,788
	$ 59,552,667	$ 64,385,322

A. According to the Articles of Incorporation of the Company, a ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation. The ratio shall be between 5% and 7% for employees' compensation. The ratio is 0% for directors' and supervisors' remunerations.

B. For the three-month periods ended March 31, 2020 and 2019, employees' compensation was accrued at $164,192 and $1,155,844, respectively. The aforementioned amount was recognized in salary expenses. The expenses recognized for the three-month periods ended March 31, 2020 and 2019 were both estimated and accrued at 5% of the current year distributable profit.

In accordance with the resolution reached in the meeting of board of directors on May 12, 2020, the employees' compensation for the year ended December 31, 2019 was $6,350,593, which were the same as those recognized in the financial statements then ended, and they will be distributed in the form of cash.

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

(35) Finance cost

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Interest expense:		
Bank loans	$ 10,536,534	$ 13,268,908
Corporate bonds	952,682	696,664
Interest on lease liabilities	387,368	293,684
Financing expense from accounts receivable factoring	383,032	131,187
	$ 12,259,616	$ 14,390,443

(36) Income tax

A. Income tax expense

Integral parts of income tax expense:

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Current tax:		
Current tax on profits for the period	$ 2,306,686	$ 5,329,373
Amount of income tax underestimated for prior years	1,189,360	1,002,690
Total current tax	3,496,046	6,332,063
Deferred tax:		
Origination and reversal of temporary differences	252,163	(9,994)
Income tax expense	$ 3,748,209	$ 6,322,069

B. The Company's income tax returns through 2017 have been assessed and approved by the Tax Authority.

(37) Earnings per share

	For the three-month period ended March 31, 2020		
	Amount after Tax	Weighted Average Number of Ordinary Shares Outstanding (Shares in Thousands)	Earnings per Share (in NTD)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 2,083,851	$ 13,861,508	$ 0.15
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 2,083,851	13,861,508	
Effect of dilutive potential ordinary shares			
Employee bonus	-	114,449	
Convertible bonds - overseas	56,326	91,240	
Profit attributable to ordinary shareholders of the parent plus effect of all potential ordinary shares	$ 2,140,177	14,067,197	$ 0.15

	For the three-month period ended March 31, 2019		
	Amount after Tax	Weighted Average Number of Ordinary Shares Outstanding (Shares in Thousands)	Earnings per Share (in NTD)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 19,825,041	$ 13,861,508	$ 1.43
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 19,825,041	13,861,508	
Effect of dilutive potential ordinary shares			
Employee bonus	-	119,982	
Convertible bonds - overseas	54,991	86,582	
Profit attributable to ordinary shareholders of the parent plus effect of all potential ordinary shares	$ 19,880,032	14,068,072	$ 1.41

(38) Business mergers

A. On November 21, 2019, the Group subscribed for the newly issued ordinary shares of Asia Pacific Telecom Co., Ltd. (hereinafter referred to as "Asia-Pacific") for $10,000,000. After the subscription, the Group held 40.74% equity of Asia-Pacific. As the Group acquired the majority of the voting rights at the shareholders' meeting of Asia-Pacific and controlled its main activities, it is listed as a subsidiary. Asia Pacific is principally engaged in fixed and mobile communications, and the joint development and deployment of the 5G mobile communications industry, mainly through mergers and acquisitions.

B. Information on the fair value of the consideration paid for the abovementioned acquisition, the acquired assets and the liabilities assumed at the acquisition date is as follows:

	2019 Asia Pacific Telecom Co., Ltd
Consideration	
Cash	$ 10,000,000
Fair value of interests previously held in Asia Pacific on the acquisition date	6,393,680
Fair value of non-controlling interests	23,135,754
	39,529,434
Fair value of acquired identifiable assets and liabilities assumed	
Cash and cash equivalents	9,297,209
Notes and accounts receivable	1,965,828
Other receivables	117,277
Inventories	495,850
Property, plant and equipment	11,608,612
Right-of-use assets	3,666,222
Intangible assets	12,682,613
Deferred income tax assets	4,309,033
Other assets	6,549,305
Short-term loans and short-term notes payable	(3,285,344)
Accounts payable	(1,281,558)
Other payable	(2,686,196)
Deferred income tax liabilities	(608,502)
Lease liabilities	(3,207,059)
Other liabilities	(694,512)
Total identifiable assets, net	38,928,778
Goodwill	$ 600,656

C. The fair value of the identifiable assets acquired (including patents and 4G license) was temporarily set at $12,682,613. These assets are yet to be appraised. Details of intangible assets are provided in Note 6(13).

D. On April 12 and May 9, 2019, Fuyu Precision Components (Kunshan) Co. Ltd., an indirect subsidiary of the Company, acquired Mingyang Real Estate Development (Kunshan) Co., Ltd. and Jinan Property Development Co., Ltd. for RMB 217,730 thousand and RMB 574,945 thousand, respectively, under a merger and acquisition agreement. The above mergers and acquisitions mainly resulted in the acquisition of $2,047,982 of investment properties and generated goodwill of $261,037.

(39) Supplemental cash flow information

A. Investing activities with partial cash collection and payments

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Purchase of property, plant and equipment	$ 9,500,654	$ 11,072,170
Add: Opening balance of payable on equipment	22,418,721	31,245,417
Less: Ending balance of payable on equipment	(17,361,212)	(19,220,791)
Net exchange differences	265,196	(511,218)
Cash paid during the period	$ 14,823,359	$ 22,585,578

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Disposal of property, plant and equipment	$ 1,638,467	$ 731,888
Add: Opening balance of receivable on equipment	220,019	2,383,723
Less: Ending balance of receivable on equipment	(51,642)	(104,395)
Net exchange differences	125	(1,492)
Cash received during the period	$ 1,806,969	$ 3,009,724

B. Changes in liabilities from financing activities

The Group's liabilities from financing activities for the first quarter ended March 31, 2020 and 2019 included short- term loans, short-term notes and bills payable, corporate bonds payable, and long- term loans. The changed amounts were all derived from changes in cash flows provided by (used in) financing activities, discounts, amortization, and exchange rates. The amounts are summarized below. For other information, please refer to the statements of cash flows.

	2020	2019
January 1	$ 681,576,217	$ 778,219,243
Changes in cash flows from financing activities	(8,276,880)	(101,007,697)
Other non-cash changes	101,401	(16,011)
Effects of exchange rate changes	635,925	(30,683)
March 31	$ 674,036,663	$ 677,164,852

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of Related Parties	Relationship with the Group
Sharp Corporation and its subsidiaries	Associates
Foxconn Technology Co., Ltd. and its subsidiaries	"
Pan International Industrial Corporation and its subsidiaries	"
ESON Precision Ind. Co., Ltd. and its subsidiaries	"
General Interface Solution Holding Limited and its subsidiaries	"
Zhen Ding Technology Holding Limited and its subsidiaries	"
Ennoconn Corporation and its subsidiaries	"
CyberTAN Technology, Inc. and its subsidiaries	"
Foxsemicon Integrated Technology Inc. and its subsidiaries	"
UER Technology Corporation and its subsidiaries	"
G-TECH Optoelectronics Corporation	"
Advanced Optoelectronic Technology Inc.	"
Ampower Technology Co., Ltd.	"
Asia Pacific Telecom Co., Ltd. and its subsidiaries	"
Fitipower Integrated Technology Inc.	"
Zeitec Semiconductor Co., Ltd.	"
Foxstar Technology Co., Ltd.	"
Wuhu Ruichang Electric System Co., Ltd.	"
Ampower (Bai Hai) Ltd.	"
SafeDX S.R.O.	"
Beijing Heng Yu New Energy Auto Rental Co., Ltd.	"
TOP ONE Logistics (Shanghai) Co., Ltd.	"
Hangzhou GengDe Electronics Co., Ltd.	"
Shenzhen Luvia Technology Co. Ltd.	"
Trans-Iot Technology Co., Ltd.	"
Hon Conn Innovation Corp.	"
HaiWei Technology (Shenzhen) Co., Ltd.	"
Morgen Precision Industry Co. Ltd. and its subsidiaries	"
He Cheng Da Technology (Shenzhen) Co., Ltd.	"
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	"
Maxnerva Technology Service Inc. and subsidiaries	"
Fudongqun Automation Technology (Shenzhen) Co., Ltd.	"
Cheng Uei Precision Industry Co., Ltd.	Other related parties
Innolux Photoelectric Corporation and subsidiaries	"
SIO International Holdings Limited and subsidiaries	"
Es Platform Limited	"

(2) Significant transactions and balances with related parties

A. Operating revenue

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Sales of goods:		
- Associates	$ 22,917,629	$ 38,892,435
- Other related parties	1,449,155	3,462,607
	$ 24,366,784	$ 42,355,042

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. 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.

B. Purchases

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Sales of goods:		
- Associates	$ 14,031,459	$ 19,545,356
- Other related parties	2,535,882	3,337,392
	$ 16,567,341	$ 22,882,748

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

C. Receivables from related parties

	March 31, 2020	December 31, 2019	March 31, 2019
Accounts receivable:			
- Associates	$ 28,491,406	$ 44,003,230	$ 30,125,746
- Other related parties	1,446,486	2,214,499	4,471,333
Less: Transfer to other receivables	(1,492,641)	(1,449,260)	-
Loss allowance	(11,227)	(13,865)	(10,377)
Subtotal	28,434,024	44,754,604	34,586,702
Other receivables - Sale of property, plant and equipment:			
- Associates	34,527	38,441	54,218
Other receivables - Purchase of raw materials on behalf of related parties			
- Associates	1,224,054	1,467,582	2,769,542
- Other related parties	554	121,893	2,285,662
Subtotal	1,259,135	1,627,916	5,109,422
Other receivables - Disposal of investment (shown as “other receivables”):			
ES Platform Limited	13,432,549	21,859,451	36,786,812
Other receivables – other:			
- Associates	1,492,641	1,449,260	-
Less: Impairment loss	(762,872)	(762,872)	-
Subtotal	14,162,318	22,545,839	36,786,812
Total	$ 43,855,477	$ 68,928,359	$ 76,482,936

(a) The amount is due 14 to 90 days after the transaction date.

(b) The Company disposed of preferred C stock shares without voting rights of Sharp Corporation on December 29, 2017. The consideration for the disposal of 1,136,363 shares was $93,128,046 (JPY 352,490,712 thousand), which was paid evenly on a quarterly basis from the settlement date. Both parties agreed that June 30, 2020 will be the last settlement date. As at March 31, 2020, December 31, 2019 and March 31, 2019, impairment loss amounted to $762, 872, $762, 872 and $0, respectively.

(c) The abovementioned receivables are neither pledged nor bearing interest.

(d) For the impairment loss provided for the evaluation of other receivables – related party impairment loss by the Group, please refer to Note 12(2).

D. Payables to related parties

	March 31, 2020	December 31, 2019	March 31, 2019
Accounts payable:			
- Associates	$ 21,217,803	$ 30,846,862	$ 25,674,065
- Other related parties	2,972,571	4,662,265	4,139,894
Subtotal	24,190,374	35,509,127	29,813,959
Other payables - Acquisition of property, plant and equipment:			
- Associates	113,407	311,969	164,585
Other payables - Purchase of materials on behalf of related parties:			
- Associates	2,671,914	2,005,923	331,239
Subtotal	2,785,321	2,317,892	495,824
Total	$ 26,975,695	$ 37,827,019	$ 30,309,783

The purchase proceeds are due in 30 to 90 days after the transaction date. The payables are non-interest bearing.

E. Lease transactions - lessee

(a) The Group leases plants from its associates. The term of the lease contract is 1 to 3 years, and the rent is paid monthly.

(b) For the three-month period ended March 31, 2020 and 2019, no right-of-use assets were acquired from related parties.

(c) Lease liabilities:

	March 31, 2020	December, 2019	March 31, 2019
- Associates	$ 190,615	$ 297,003	$ 334,283

For the three-month period ended March 31, 2020 and 2019, the interest expenses incurred on the lease liabilities amounted to $2,468 and $3,454, respectively.

F. Prepayments

	March 31, 2020	December 31, 2019	March 31, 2019
- Associates	$ 3,694	$ 3,888	$ 48,621

G. Property transactions

(a) Acquisition of property, plant and equipment:

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Acquisition of property, plant and equipment:		
- Associates	$ 46,617	$ 590,426

(b) Disposal of property, plant and equipment:

	For the three-month period ended March 31, 2020		For the three-month period ended March 31, 2019	
	Proceeds from Sale	Gain on Disposal	Proceeds from Sale	Gain on Disposal
- Associates	$ 1,746	$ 443	$ 23,236	$ 3,986

(c) Disposal of financial assets

				For the three-month period ended March 31, 2020	
	Item recognized	Shares traded	Transaction target	Proceeds from Disposal	Gain on Sale
- Associates	Invest under the equity method	-	EFEIHU (TAIWAN) LIMITED	$ 10,199	$ 44

H. Loans to related parties

(a) Receivables from related parties

	March 31, 2020	December 31, 2019	March 31, 2019
- Associates	$ 159,576	$ 192,788	$ 337,807

Details of the allowance for uncollectible accounts recognized by the Group are provided in Note 12(2). Please refer to Table 1 for details about collaterals.

(b) Interest income

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
- Associates	$ 2,473	$ 4,223

For the three-month periods ended March 31, 2020 and 2019, the interest was charged at the rate of 1.8%~12% and 1.8%~6%, respectively.

(3) Information about remunerations to the major management

	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Short-term employee benefits	$ 162,198	$ 159,279
Post-employment benefits	1,637	87
Share-based payment	158,965	169,326
Total	$ 322,800	$ 328,692

8. PLEDGED ASSETS

As of March 31, 2020, December 31, 2019, and March 31, 2019, the book value of the Group's pledged assets is as below:

Assets	Nature	March 31, 2020	December 31, 2019	March 31, 2019
Time deposits and cash (presented as "financial assets at amortized cost - non-current")	Customs deposits and short-term loans	$ 291,852	$ 319,744	$ 754,461
Restricted bank deposits (recognized as "financial assets at amortized cost – current")	Issuance of credit prepaid card trusts, reserve accounts for short-term loans and litigation security	724,868	133,411	-
Time deposits and cash (presented as "financial assets at amortized costs - non-current assets")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposit	43,778	43,779	12,100
Restricted bank deposits (recognized as "financial assets at amortized cost – current")	Lease deposit and performance deposit for server room and cable duct	52,446	-	-
Property, plant and equipment and other non-current assets	Long-term borrowing	4,939,193	5,155,879	5,602,549
		$ 6,052,137	$ 5,652,813	$ 6,369,110

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

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

(1) Contingencies- Significant legal matters

On March 8, 2019, Microsoft Corporation and Microsoft Licensing, GP sued the Group over the dispute regarding the royalty payment under the patent licensing agreement. The case is now in legal proceedings with the assistance of a lawyer and under the jurisdiction of the United States District Court for the Northern District of California.

(2) Commitments

A. Capital expenditure contracted for but not yet incurred is as follows:

	March 31, 2020	December 31, 2019	March 31, 2019
Property, plant and equipment	$ 1,950,433	$ 3,850,503	$ 3,917,241

As of March 31, 2020 and December 31, 2019, the future payable, performance guarantee notes issued and commercial notes as a result of the contracting and subcontracting projects, purchase of equipment, establishment of base station and bank credit facilities of the Company's subsidiary, Asia Pacific Telecom Co., Ltd., were $1,666,205 and $1,503,888, respectively.

10. SIGNIFICANT DISASTER LOSS:

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

(1) The appropriations of 2019 earnings were approved by the board meeting on May 12, 2020. Please refer to Note 6(27).

(2) On April 29, 2020, the Company was approved by the competent authority to issue the first instalment of 2020 unsecured common corporate bonds at a price of $6,600,000, which was issued on May 14, 2020.

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 number of dividends paid to shareholders, issue new shares or sell assets to reduce debt. The Group monitors capital based on the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including “current and noncurrent borrowings” as shown in the consolidated balance sheet) less cash and cash equivalents. Total capital is calculated as “equity” as shown in the consolidated balance sheet less the total intangible assets.

During 2020, the Group’s strategy, which was unchanged from 2019, is to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Classification of financial instruments

For information and amounts related to the Group’s financial assets, which comprise financial assets at fair value through profit or loss, available-for-sale financial assets, financial assets at fair value through other comprehensive income, financial assets at amortized cost, accounts receivable (including receivables due from related parties and other receivables), and financial liabilities, which comprise financial liability at fair value through profit or loss, accounts payable (including payables to related parties), other payables, short-term loans, long-term loans and corporate bond payables), refer to Note 6 and the consolidated balance sheets.

B. 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 external factors, the remainder of the foregoing types of risks can be controlled internally or removed from business processes. Therefore, the goal in managing each of these risks is to reduce them to zero.

ii. As for market risk, the goal is to optimize its overall position through strict analysis, suggestion, execution and audit processes, and proper consideration of a) long-term trends in the external economic/financial environment, b) internal operating conditions, and c) the actual effects of market fluctuations.

iii. The Group's overall risk management policy focuses on the unpredictable item of financial markets and seeks to reduce the risk that potentially pose adverse effects on the Group's financial position and financial performance.

iv. For the information on the derivative financial instruments that the Group enters into, please refer to Note 6(2).

(c) Management system:

i. Risk management is executed by the Group's treasury 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 of Directors has a written policy covering overall risk management. It also has written policies covering specific scopes and 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 company in the electronics manufacturing services industry. Most of the exchange rate risk from operating activities come from:

1. Foreign exchange risk arises from different exchange rates to functional currency, as the invoice dates of accounts receivable and payable denominated in nonfunctional foreign currency are different. Due to the characteristics of the OEM industry, the Company's revenue and expenditures are mostly denominated in foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the fluctuations in exchange rates of the Company's certain foreign investments in emerging countries (e.g., Brazil, Mexico, etc.) are considered huge, the percentage of the investments is not significant and thus the Company's foreign exchange risk can be maintained in the controllable range. (Note: The Group has several sites in various countries and thus is exposed to various foreign exchange risks. The main risk arises from USD and RMB.)

2. Besides the above transactions (operating activities) recognized in the income statement, assets and liabilities recognized in the balance sheet also result in the exchange rate risk.

(ii) Management:

1. For such risks, the Group has set up policies requiring companies in the Group to manage the exchange rate risks of their functional currencies.

2. 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:

1. USD and NTD:

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

2. USD and RMB:

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

3. JPY and USD:

   Foreign exchange risk arises primarily from JPY-denominated liabilities, such as loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into USD.

4. JPY and NTD:

   Foreign exchange risk arises primarily from JPY-denominated liabilities, such as loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into NTD.

(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:

	March 31, 2020				
				Sensitivity Analysis	
(Foreign currency: functional currency)	Foreign Currency (in Thousands)	Exchange Rate	Book Value (NTD)	Extent of Variation	Effect on Profit or Loss
Financial assets					
Monetary items					
USD : NTD	$ 9,944,144	30.23	$ 300,611,473	1%	$ 3,006,115
USD : RMB	23,570,316	7.0972	712,530,653	1%	7,125,307
JPY : USD	92,295,617	0.0092	25,732,018	1%	257,320
JPY : NTD	54,690,563	0.2788	15,247,729	1%	152,477
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 43,450,643	30.23	$ 1,313,512,926		
Financial liabilities:					
Monetary items					
USD : NTD	$ 9,903,872	30.23	$ 299,394,051	1%	$ 2,993,941
USD : RMB	13,404,959	7.0972	405,231,911	1%	4,052,319
JPY : USD	60,076,895	0.0092	16,749,438	1%	167,494
JPY : NTD	324,862	0.2788	90,572	1%	906

	December 31, 2019				
				Sensitivity Analysis	
(Foreign currency: functional currency)	Foreign Currency (in Thousands)	Exchange Rate	Book Value (NTD)	Extent of Variation	Effect on Profit or Loss
Financial assets					
Monetary items					
USD : NTD	$ 15,262,225	29.98	$ 457,561,506	1%	$ 4,575,615
USD : RMB	29,249,562	6.9638	876,901,869	1%	8,769,019
JPY : USD	91,298,663	0.0092	25,198,431	1%	251,984
JPY : NTD	86,240,866	0.2760	23,802,479	1%	238,025
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 44,243,649	29.98	$ 1,326,424,597		
Financial liabilities:					
Monetary items					
USD : NTD	$ 11,994,176	29.98	$ 359,585,396	1%	$ 3,595,854
USD : RMB	16,165,597	6.9638	484,644,598	1%	4,846,446
JPY : USD	59,940,153	0.0092	16,543,482	1%	165,435
JPY : NTD	602,063	0.2760	166,169	1%	1,662

(Foreign currency: functional currency)	March 31, 2019					Sensitivity Analysis		
		Foreign Currency (in Thousands)	Exchange Rate		Book Value (NTD)	Extent of Variation		Effect on Profit or Loss
Financial assets								
Monetary items								
USD : NTD	$	10,292,972	30.82	$	317,229,397	1%	$	3,172,294
USD : RMB		23,941,464	6.7159		737,875,920	1%		7,378,759
JPY : USD		49,372,065	0.0090		13,740,246	1%		137,402
JPY : NTD		136,298,085	0.2783		37,931,757	1%		379,318
Net effect in consolidated entities with foreign currency								
USD : NTD	$	42,548,437	30.82	$	1,311,342,828			
Financial liabilities:								
Monetary items								
USD : NTD	$	8,174,443	30.82	$	251,936,333	1%	$	2,519,363
USD : RMB		30,806,403	6.7159		949,453,340	1%		9,494,533
JPY : USD		59,285,617	0.0090		16,499,187	1%		164,992
JPY : NTD		804,404	0.2783		223,866	1%		2,239

(v) Total exchange gain (loss), including realized and unrealized, arising from significant foreign exchange fluctuation on the monetary items held by the Group amounted to a gain of $1,013,658 and a loss of $1,610,919, respectively, for the three-month periods ended March 31, 2020 and 2019.

ii. Equity securities

(i) Nature:

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

(ii) Extent

If such equity instruments’ price rises or falls by 1%, with all other factors held unchanged, the impacts on equity due to investments in equity instruments measured at fair value through other comprehensive income and investments in equity at fair value through profit or loss were $676,908 and $896,691, respectively, for the three-month periods ended March 31, 2020 and 2019.

iii. Futures

(i) Nature:

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

(ii) Extent

The Company sets stop-loss amount to reduce its futures market risk whenever futures contracts are entered into. As potential losses are controlled within a reasonable range, there is no significant futures market risk.

iv. Cash flow and fair value interest rate risk

The Group's interest rate risk arises from long-term loans or corporate bonds with floating rates. The Group'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. According to the Group's credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The internal risk control assesses customers' credit quality by taking into account their financial position, historical experience, and other factors.

Individual risk limits are set by the Board of Directors based on internal or external ratings. The utilization of credit limits is regularly monitored. Major credit risk arises from credit risks of cash and cash equivalents, derivative financial instruments, deposits at banks and financial institutions, investments on short-term wealth management products of banks and financial institutions, and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.

ii. The Group assumes that if the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition; if past due over 360 days, a default has been occurred.

iii. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:

(i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;

(ii) Default or delinquency in interest or principal repayments;

(iii) Adverse changes in national or regional economic conditions that are expected to cause a default.

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

	March 31, 2020	December 31, 2019	March 31, 2019
Not past due	$ 621,773,050	$ 1,001,387,391	$ 655,614,571
Up to 90 days	27,931,229	24,455,224	30,481,919
91-180 days	2,937,490	4,753,352	9,224,845
180-270 days	306,580	2,567,063	1,205,673
270-360 days	95,072	1,172,202	1,588,024
Over 361 days	4,826,645	3,505,105	2,354,957
	$ 657,870,066	$ 1,037,840,337	$ 700,469,989

The table above shows an aging analysis based on the number of days overdue.

v. The Group applies the following approaches to assess the expected credit losses (ECLs) of accounts receivable:

(i) Assess the ECLs on an individual basis if a significant default has occurred.

(ii) Classify the other customers' accounts receivable based on the Group's credit rating standards and estimates the ECLs using loss rate methodology or provision matrix based on different groups.

(iii) Adjust the loss rates constructed from historical and recent information by taking into account the business cycle indicators of the National Development Council and forecasts of the Basel Committee on Banking Supervision.

(iv) As of March 31, 2020, December 31, 2019 and March 31, 2019, the individual allowance for impairment of accounts receivable and ones estimated using loss rate methodology or provision matrix are as follows:

March 31, 2020	Individual	Group1	Group2	Group3	Group4	Total
Expected loss rate	100%	0.0375%	0.0875%	0.01%~8.80%	0.01%~56.84%	
Total book value	$ 4,835,638	$ 432,590,828	$ 180,715,126	$ 21,548,233	$ 18,180,241	$ 657,870,066
Loss allowance	$ 4,835,638	$ 162,781	$ 158,126	$ 631,502	$ 890,840	$ 6,678,887

December 31, 2019	Individual	Group1	Group2	Group3	Group4	Total
Expected loss rate	100%	0.03%	0.07%	0.01%~7.05%	0.02%~69.30%	
Total book value	$ 4,318,769	$ 754,159,158	$ 216,730,417	$ 23,888,891	$ 38,743,102	$ 1,037,840,337
Loss allowance	$ 4,318,769	$ 217,984	$ 145,002	$ 384,193	$ 741,347	$ 5,807,295

March 31, 2019	Individual	Group1	Group2	Group3	Group4	Total
Expected loss rate	100%	0.03%	0.07%	1.18%~6.42%	1.65%~26.90%	
Total book value	$ 2,929,368	$ 416,108,986	$ 224,575,215	$ 22,273,495	$ 34,582,925	$ 700,469,989
Loss allowance	$ 2,929,368	$ 161,113	$ 149,455	$ 567,425	$ 756,205	$ 4,563,566

Group 1: Standard Poor's, Fitch's, or Moody's rating of A-level, or rated as A-level in accordance with the Company's credit policies for those that have no external credit ratings.

Group 2: Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C-level in accordance with the Company's credit policies for those that have no external credit ratings.

Group 3: Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.

Group 4: Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.

vi. As of March 31, 2020, December 31, 2019 and March 31, 2019, the Group recognized allowance for individual evaluation of other receivables – related person impairment loss amounted to $762,872, $762,872, and $0, respectively.

vii. Movement in relation to the Group applying the simplified approach to provide loss allowance for accounts receivable (including related parties):

	2020	2019
January 1	$ 5,807,295	$ 4,748,936
Reversal of impairment loss	-	(199,057)
Provision for impairment loss	878,244	-
Effect of foreign exchange	(6,652)	13,687
March 31	$ 6,678,887	$ 4,563,566

(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 and meets various contractual obligations by maintaining sufficient funds and bank facilities.

ii. The table below analyzes the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities categorized into relevant maturity groups, i.e. 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.

	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
Non-derivative financial liabilities:					
March 31, 2020					
Bonds payable	$ 33,991,814	$ 44,088,000	$ 95,120,986	$ 43,211,000	$ 216,411,800
Long-term loans	12,733,726	18,798,228	18,102,666	4,559,988	54,194,608
Lease liabilities	7,760,497	6,932,995	7,337,359	7,761,801	29,792,652
	$ 54,486,037	$ 69,819,223	$ 120,561,011	$ 55,532,789	$ 300,399,060

	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
Non-derivative financial liabilities:					
December 31, 2019					
Bonds payable	$ 38,546,364	$ 41,688,000	$ 96,026,436	$ 38,536,000	$ 214,796,800
Long-term loans	14,553,911	13,713,380	19,357,935	8,551,745	56,176,971
Lease liabilities	7,131,038	6,112,704	8,416,686	6,451,935	28,112,363
	$ 60,231,313	$ 61,514,084	$ 123,801,057	$ 53,539,680	$ 299,086,134

	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
Non-derivative financial liabilities:					
March 31, 2019					
Bonds payable	$ 15,100,000	$ 33,961,270	$ 117,626,280	$ 53,817,450	$ 220,505,000
Long-term loans	234,860	7,902,448	38,350,895	8,017,517	54,505,720
Lease liabilities	4,485,551	4,391,676	7,644,981	11,793,232	28,315,440
	$ 19,820,411	$ 46,255,394	$ 163,622,156	$ 73,628,199	$ 303,326,160

Except as stated above, the Group's non-derivative financial liabilities are due within the next year.

Derivative financial liabilities:	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
March 31, 2020					
Cross currency swap contracts	$ 2,781,163	$ -	$ -	$ -	$ 2,781,163
Forward exchange contracts	512,197	86,737	-	-	598,934
Convertible corporate bonds	-	-	-	10,500	10,500
	$ 3,293,360	$ 86,737	$ -	$ 10,500	$ 3,390,597

Derivative financial liabilities:	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
December 31, 2019					
Cross currency swap contracts	$ 43,180	$ -	$ -	$ -	$ 43,180
Forward exchange contracts	1,838,505	-	-	-	1,838,505
	$ 1,881,685	$ -	$ -	$ -	$ 1,881,685

Derivative financial liabilities:	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
March 31, 2019					
Forward exchange contracts	$ 843,721	$ -	$ -	$ -	$ 843,721
Cross currency swap contracts	116,638	-	-	-	116,638
Convertible corporate bonds	-	-	-	9,150	9,150
	$ 960,359	$ -	$ -	$ 9,150	$ 969,509

(3) Fair value information

A. The different levels of inputs used in the valuation techniques for measuring the fair value of financial and non-financial instruments have been defined as follows:

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

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

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

B. Details of the fair value of the Group's investment property measured at cost are provided in Note 6(12).

C. Financial instruments not measured at fair value

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

	March 31, 2020			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 216,411,800	$ -	$ 213,160,626	$ -

	December 31, 2019			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 214,796,800	$ -	$ 210,235,461	$ -

	March 31, 2019			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 220,505,000	$ -	$ 210,999,515	$ -

(b) The methods and assumptions of fair value measurement are as follows: Corporate bonds payable: Regarding the bonds issued by the Group, the coupon rate approximates to the current market rate. Therefore, the fair value is estimated using the present discounted value of the expected cash flows and market interest rate.

D. The Group categorizes financial and non-financial instruments measured at fair value on the basis of the nature, characteristics, risks, and fair value level of the assets and liabilities.

(a) The related information on assets and liabilities categorized by their nature is as follows:

	Level 1	Level 2	Level 3	Total
March 31, 2020				
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 10,351,386	$ -	$ 1,683,029	$ 12,034,415
Beneficiary certificates	567,839	19	70,034,373	70,602,231
Derivatives	-	7,458,734	-	7,458,734
Financial assets at fair value through other comprehensive income				
Equity instruments	35,269,058	-	20,387,363	55,656,421
Accounts receivable expected factoring	-	103,453,895	-	103,453,895
Total	$ 46,188,283	$ 110,912,648	$ 92,104,765	$ 249,205,696
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 3,390,597)	$ -	($ 3,390,597)

	Level 1	Level 2	Level 3	Total
December 31, 2019				
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 12,744,243	$ -	$ -	$ 12,744,243
Beneficiary certificates	639,411	268	63,546,321	64,186,000
Derivatives	-	8,682,531	-	8,682,531
Financial assets at fair value through other comprehensive income				
Equity instruments	45,226,243	-	23,580,974	68,807,217
Accounts receivable expected factoring	-	108,993,188	-	108,993,188
Total	$ 58,609,897	$ 117,675,987	$ 87,127,295	$ 263,413,179
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 1,881,685)	$ -	($ 1,881,685)

	Level 1	Level 2	Level 3	Total
March 31, 2019				
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 16,353,221	$ -	$ -	$ 16,353,221
Beneficiary certificates	604,700	568	56,388,511	56,993,779
Derivatives	-	4,152,366	-	4,152,366
Financial assets at fair value through other comprehensive income				
Equity instruments	45,053,964	581,243	27,680,631	73,315,838
Accounts receivable expected factoring	-	109,622,085	-	109,622,085
Total	$ 62,011,885	$ 114,356,262	$ 84,069,142	$ 260,437,289
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 969,509)	$ -	($ 969,509)

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

i. The Group adopts market quoted prices as their fair values (i.e., Level 1), which are listed below by the characteristics of the instruments:

	Listed stocks	Open-end funds
Market quoted price	Closing price	Net asset value

ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques method can be obtained by reference to the current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including fair value calculated by applying model using market information available at the consolidated balance sheet date.

iii. When assessing non-standard and low-complexity financial instruments, for example, cross currency swap contracts and wealth management products, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present discounted value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate. Put option is evaluated by Black-Scholes option pricing model.

v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group’s financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, such as model risk or liquidity risk, etc. In accordance with the Group’s management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably present the fair value of financial and non-financial instruments at the consolidated balance sheet. The pricing information and inputs used during valuation are carefully assessed and adjusted based on current market conditions.

vi. The Group takes into account credit risk valuation adjustment to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Company’s credit quality.

E. For the three-month periods ended March 31, of 2020 and 2019, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the three-month periods ended March 31, 2020 and 2019:

	2020	2019
January 1	$ 87,127,295	$ 76,982,820
Gains and losses recognized in profit	3,000,907	2,307,687
Losses recognized in other comprehensive income	(4,612,195)	(267,551)
Acquisition in the year	2,917,903	3,938,670
Transfer to level 3	1,705,267	-
Effects on exchange differences	1,965,588	1,107,516
March 31	$ 92,104,765	$ 84,069,142

G. Investment segment is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming that the resource of information is independent, reliable and in line with other resources and representative of the exercisable price, frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model, and making any other necessary adjustments to the fair value.

In addition, investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments to ensure compliance with the related requirements in IFRS.

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

	Fair Value as at March 31, 2020	Valuation Technique	Significant Unobservable Input	Range (Weighted Average)	Relationship of Inputs to Fair Value
Non-derivative equity instrument:					
Unlisted shares	$ 372,806	Comparable listed company method	Revenue multiple	0.47~9.28 (2.55)	The higher the revenue multiple, the higher the fair value; discounts for lack of marketability
			Profit after tax multiple	12.53~19.42 (29.13)	
			Net amount multiple	1.80	
			Lack of marketability discount	15%~35% (22.61%)	
	$ 57,524,010	Equity value of complex capital structure	Weighted average cost of capital	14.60%~15.52% (14.78%)	The higher the long-term growth rate of revenue and long-term pre-tax operating income, the higher fair value; the higher discounts for lack of marketability, minority interest discount, weighted average capital cost, the lower fair value; the higher the revenue multiple, the higher the fair value
			Long-term growth rate of revenue	2.00%	
			Long-term pre-tax operating income	23.53%~26.80% (26.16%)	
			Discounts for lack of marketability	5.00%~35.00% (5.61%)	
			Minority interest discount	10%~15% (13.62%)	
			Expected share price volatility	31.45%~110.82% (50%)	
			Revenue multiple	0.29~12.75 (2.6)	
			EBIT multiple	5.76	
	$ 9,043,776	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment and venture capital shares	$ 25,164,173	Net asset value method	Discounts for lack of marketability	4.71%~10.00% (5.84%)	Discounts for lack of marketability; minority interest discount
			Minority interest discount	4.62%~15.00% (8.97%)	

	Fair Value as at December 31, 2019	Valuation Technique	Significant Unobservable Input	Range (Weighted Average)	Relationship of Inputs to Fair Value
Non-derivative equity instrument:					
Unlisted shares	$ 408,733	Comparable listed company method	Revenue multiple	0.53~9.28 (2.05)	The higher the revenue multiple, the higher the fair value; discounts for lack of marketability
			Profit after tax multiple	12.53~19.42 (15.73)	
			Net amount multiple	1.8	
			Lack of marketability discount	15%~35% (23.58%)	
	$ 15,026,251	Equity value of complex capital structure	Weighted average cost of capital	14.61%~15.52% (14.79%)	The higher the long-term growth rate of revenue and long-term pre-tax operating income, the higher fair value; the higher discounts for lack of marketability, minority interest discount, weighted average capital cost, the lower the fair value; the higher the revenue multiple, the higher the fair value
			Long-term growth rate of revenue	2%	
			Long-term pre-tax operating income	23.53%~29.72% (28.52%)	
			Discounts for lack of marketability	5%~35% (18.12%)	
			Minority interest discount	10%~15% (14.6%)	
			Expected share price volatility	23.68%~110.82% (42.11%)	
			Revenue multiple	0.28~12.75 (2.46)	
			EBIT multiple	6.7	
	$ 6,302,878	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment and venture capital shares	$ 65,389,433	Net asset value method	Discounts for lack of marketability	4.49%~10% (4.85%)	Discounts for lack of marketability; minority interest discount
			Minority interest discount	3.97%~15% (4.62%)	

	Fair Value as at March 31, 2019	Valuation Technique	Significant Unobservable Input	Range (Weighted Average)	Relationship of Inputs to Fair Value
Non-derivative equity instrument:					
Unlisted shares	$ 5,691,211	Comparable listed company method	Revenue multiple	2.49	The higher the revenue multiple, the higher the fair value; discounts for lack of marketability
			Discounts for lack of marketability	30%	
	$ 12.809.262	Equity value of complex capital structure	Weighted average cost of capital	13.46%	
			Long-term growth rate of revenue	2.00%	
			Long-term pre-tax operating income	21.15%	
			Discounts for lack of marketability	5%~25% (14.38%)	
			Minority interest discount	5%~15% (12.76)	The higher the long-term growth rate of revenue and long-term pre-tax operating income, the higher fair value; the higher discounts for lack of marketability, minority interest discount, weighted average capital cost, the lower the fair value; the higher the revenue multiple, the higher the fair value
			Expected share price volatility	28.59%~48% (45.6%)	
			EBIT multiple	0.317	
	$ 7,068,139	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment and venture capital shares	$ 58,500,530	Net asset value method	Discounts for lack of marketability	5.29%~9.16% (5.62%)	Discounts for lack of marketability; minority interest discount
			Minority interest discount	6.27%~11.01% (6.66%)	

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

			March 31, 2020			
			Recognized in Profit or Loss		Recognized in Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets						
Equity Instruments and beneficiary certificates	$ 92,104,765	±1%	$ 717,174	($ 717,174)	$ 203,874	($ 203,874)

			December 31, 2019			
			Recognized in Profit or Loss		Recognized in Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets						
Equity Instruments and beneficiary certificates	$ 87,127,295	±1%	$ 635,463	($ 635,463)	$ 235,810	($ 235,810)

			March 31, 2019			
			Recognized in Profit or Loss		Recognized in Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets						
Equity Instruments and beneficiary certificates	$ 84,069,142	±1%	$ 563,885	($ 563,885)	$ 276,806	($ 276,806)

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Please refer to Table 1.

B. Provision of endorsements and guarantees to others: Please refer to Table 2.

C. Holding of marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures): Please refer to Table 3.

D. Acquisition or sale of the same security with the accumulated cost reaching NT$300 million or 20% of paid-in capital or more: Please refer to Table 4.

E. Acquisition of property reaching NT$300 million or 20% of paid-in capital or more: None.

F. Disposal of property reaching NT$300 million or 20% of paid-in capital or more: None.

G. Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more: Please refer to Table 5.

H. Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more: Please refer to Table 6.

I. Trading in derivative instruments undertaken during the reporting periods: Please refer to Note 6(2).

J. Significant inter-company transactions during the reporting period: Please refer to Table 7.

(2) Information on investees

Names, locations and other information of investee companies (excluding investees in Mainland China): Please refer to Table 8.

(3) Information on investments in Mainland China

A. Basic information: Please refer to Table 9.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Company appointed Foxconn (Far East) Limited's Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements.

For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, please refer to Note 13(1) 1, 2, 7, and 8.

(4) Major shareholders

For the names, number and ratio of shares held of shareholders holding over 5% of the Company's shares: Please refer to Table 11.

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 for the recognition of internal costs which shall be in accordance with the Group's related internal calculation basis, the operating segments' accounting policies are the same as disclosed in Note 4.

(3) Segment information

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

	For the three-month periods ended March 31, 2020		For the three-month periods ended March 31, 2019	
	Electronic Manufacturing Integration Service		Electronic Manufacturing Integration Service	
Net external revenue	$	916,529,517	$	1,015,237,261
Revenue from internal customers		63,466,890		71,688,968
Segment revenue	$	979,996,407	$	1,086,926,229
Segment profit	$	6,408,821	$	27,007,997

(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 from continuing operations for of the three-month periods ended 2020 and 2019 is provided as below:

Operating Revenue	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Total reported segment revenue	$ 979,996,407	$ 1,086,926,229
Other operating segment revenue	13,687,745	14,541,882
Elimination of intersegment revenue	(64,551,030)	(47,165,592)
Company revenue	$ 929,133,122	$ 1,054,302,519

Profit or Loss	For the three-month period ended March 31, 2020	For the three-month period ended March 31, 2019
Total reported segment income	$ 6,408,821	$ 27,007,997
Other segment profit or loss	504,251	2,891,700
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	(1,014,652)	583,781
Profit before income tax from continuing operating segments	$ 5,898,420	$ 30,483,478

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to Others
March 31, 2020

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2020	Balance at March 31, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction 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	Footnote
1	Hyield Venture Capital Co., Ltd.	Linkooh Technology Inc.	Finance Receivables-Related Parties	Y	$ 30,000	$ 30,000	$ 30,000	2.00	Short-term financing	$ -	Business operation	$ -	None	$ -	$ 2,383,447	$ 9,533,787	Note 1
2	Bon Shin International Investment Co., Ltd.	Flnet Co., Ltd.	Finance Receivables-Related Parties	Y	170,000	170,000	170,000	2.00	Short-term financing	-	Business operation	-	None	-	1,695,139	6,780,556	Note 1
2	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Finance Receivables-Related Parties	Y	220,000	220,000	220,000	2.00	Short-term financing	-	Business operation	-	None	-	1,695,139	6,780,556	Note 1
2	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Finance Receivables-Related Parties	Y	20,000	20,000	10,000	2.00	Short-term financing	-	Business operation	-	None	-	1,695,139	6,780,556	Note 1
2	Bon Shin International Investment Co., Ltd.	Big Innovation Company Ltd.	Finance Receivables-Related Parties	Y	25,000	25,000	25,000	2.00	Short-term financing	-	Business operation	-	None	-	1,695,139	6,780,556	Note 1
2	Bon Shin International Investment Co., Ltd.	Jusda International Logistics (TAIWAN) CO., LTD.	Finance Receivables-Related Parties	Y	60,000	60,000	60,000	2.00	Short-term financing	-	Business operation	-	None	-	1,695,139	6,780,556	Note 1
3	Premier Image Technology (China) Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Other Receivables-Related Parties	Y	653,880	643,455	643,455	4.70	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
3	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	697,472	686,352	686,352	3.915	Short-term financing	-	Business operation	-	None	-	686,779	2,747,116	Note 3
4	Foxconn Precision Component (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	174,368	171,588	171,588	3.915	Short-term financing	-	Business operation	-	None	-	210,251	841,004	Note 3
4	Foxconn Precision Component (Shenzhen) Co., Ltd.	Fujin Precision Industry (Shenzhen) Co., Ltd.	Other Receivables-Related Parties	Y	871,840	857,940	857,940	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2020	Balance at March 31, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction 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	Footnote
5	Fuhuajie Industrial (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	$ 196,164	$ 193,037	$ 193,037	3.915	Short-term financing	$ -	Business operation	$ -	None	$ -	$ 245,082	$ 980,329	Note 3
6	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	193,037	193,037	193,037	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
7	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables-Related Parties	Y	261,552	257,382	257,382	3.915	Short-term financing	-	Business operation	-	None	-	2,733,754	5,467,508	Note 7
8	Jusda Supply Chain Management International Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables-Related Parties	Y	213,165	-	-	N/A	Short-term financing	-	Business operation	-	None	-	4,100,631	8,201,261	Note 7
8	Jusda Supply Chain Management International Ltd.	Shenzhen Fertile Plan international Logistics Co., Ltd.	Other Receivables-Related Parties	Y	3,051,440	3,002,790	3,002,790	3.915	Short-term financing	-	Business operation	-	None	-	4,100,631	8,201,261	Note 7
8	Jusda Supply Chain Management International Ltd.	Shanghai Tuopuwang Logistics Co., Ltd.	Other Receivables-Related Parties	Y	152,572	150,140	150,140	6.00	Short-term financing	-	Business operation	-	None	-	4,100,631	8,201,261	Note 7
8	Jusda Supply Chain Management International Ltd.	Wuhan Tuopuwang Logistics Co., Ltd.	Other Receivables-Related Parties	Y	65,388	64,346	64,346	6.00	Short-term financing	-	Business operation	-	None	-	4,100,631	8,201,261	Note 7
8	Jusda Supply Chain Management International Ltd.	Shenzhen Tuopuwang Logistics Co., Ltd.	Other Receivables-Related Parties	Y	65,388	64,346	64,346	6.00	Short-term financing	-	Business operation	-	None	-	4,100,631	8,201,261	Note 7
8	Jusda Supply Chain Management International Ltd.	Shandong Jusda Supply Chain Management Ltd.	Other Receivables-Unrelated Parties	N	1,242,367	1,222,560	1,222,560	3.915	Short-term financing	-	Business operation	-	Grand Talent Limited Stock by Yang Chiu-Chin	1,222,560	4,100,631	8,201,261	Note 7
9	Zhengzhou Jusda Industrial Park Development Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables-Related Parties	Y	287,707	283,120	283,120	3.915	Short-term financing	-	Business operation	-	None	-	2,733,754	5,467,508	Note 7
10	Jiaxing Jusda Supply Chain Management Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables-Related Parties	Y	520,924	512,619	512,619	3.915	Short-term financing	-	Business operation	-	None	-	2,733,754	5,467,508	Note 7
11	Beijing Kao Pu Qian Cheng Technology Co., Ltd.	Xilingol League Ulaanbaatar Supply Chain Management Co., Ltd.	Other Receivables-Related Parties	Y	4,359	4,290	4,290	12.00	Short-term financing	-	Business operation		None	-	8,830	35,318	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2020	Balance at March 31, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction 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	Footnote
11	Beijing Kao Pu Qian Cheng Technology Co., Ltd.	Guangzhou Monthon Logistics Co., Ltd.	Other Receivables-Related Parties	Y	$ 8,718	$ 8,579	$ 8,579	12.00	Short-term financing	$ -	Business operation	$ -	Chou, Shou-Kuang stock rights	$ 8,759	$ 8,830	$ 35,318	Note 3
12	Jusda International Limited	Jusda Supply Chain Management Mexico., S.De R.L De.C.V.	Finance Receivables	Y	69,506	69,506	69,506	2.690 3.150	Short-term financing	-	Business operation	-	None	-	2,733,754	5,467,508	Note 7
12	Jusda International Limited	Jusda Supply Chain Management Corporation	Finance Receivables	Y	91,065	81,594	81,594	2.900-3.040	Short-term financing	-	Business operation	-	None	-	2,733,754	5,467,508	Note 7
12	Jusda International Limited	Jusda Europe S.R. O.	Finance Receivables	Y	105,770	105,770	105,770	3.15	Short-term financing	-	Business operation	-	None	-	2,733,754	5,467,508	Note 7
13	Jusda Europe S.R. O.	Jusda Nl, B.V.	Finance Receivables	Y	30,301	30,301	30,301	0.30	Short-term financing	-	Business operation	-	None	-	2,733,754	5,467,508	Note 7
14	Chongqingshi Futaitong Logitstics Limited Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables-Related Parties	Y	108,980	107,243	107,243	3.915	Short-term financing	-	Business operation	-	None	-	2,733,754	5,467,508	Note 7
15	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	HongQing Precision Machine Co., Ltd.	Other Receivables-Related Parties	Y	435,920	428,970	428,970	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
15	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	1,743,680	1,715,880	1,715,880	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
16	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Huai'an Ming Yang Real Estate Development Co., Ltd.	Other Receivables-Related Parties	Y	287,707	283,120	283,120	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
17	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables-Related Parties	Y	153,444	150,997	150,997	5.00	Short-term financing	-	Business operation	-	None	-	2,579,154	10,316,618	Note 3
17	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables-Related Parties	Y	4,359,200	4,289,700	4,289,700	3.915- 3.920	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
18	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	2,833,480	2,788,305	2,788,305	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
19	Huai'an Ming Yang Real Estate Development Co., Ltd.	Fuyu (Funing) Energy Technology Co., Ltd.	Other Receivables-Related Parties	Y	13,078	12,869	12,869	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2020	Balance at March 31, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
20	Foxway Precision Industry (Hangzhou) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	$ 871,840	$ 857,940	$ 857,940	3.915	Short-term financing	$ -	Business operation	$ -	None	$ -	$ 242,447,182	$ 484,894,365	Note 2
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Other Receivables-Related Parties	Y	2,989,968	2,976,670	2,976,670	2.00	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Synergy Technology (Chengdu) Co., Ltd.	Other Receivables-Related Parties	Y	367,929	362,063	362,063	1.80	Short-term financing	-	Business operation	362,063	None	-	3,612,585	14,450,339	Note 3
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Other Receivables-Related Parties	Y	3,035,500	3,022,000	3,022,000	2.00	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
21	Hongfujin Precision Electrons (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	4,978,987	4,978,987	4,978,987	1.000-2.000	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	ZhengZhou FuLianWang Electronic Technology Co., Ltd.	Other Receivables-Related Parties	Y	1,945,440	1,930,365	1,930,365	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables-Related Parties	Y	3,217,275	3,217,275	2,016,159	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (HeNan) Holding Limited	Other Receivables-Related Parties	Y	130,776	128,691	128,691	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	DongYi GCL-Power Photovoltaic Technology Co., Ltd.	Other Receivables-Related Parties	Y	435,920	428,970	428,970	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Technology Co., Ltd	Other Receivables-Related Parties	Y	649,521	639,165	639,165	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	LanKao YuFu Precision Technology Co., Ltd.	Other Receivables-Related Parties	Y	2,179,600	2,144,850	2,144,850	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2020	Balance at March 31, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
22	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	$ 4,249,700	$ 4,230,800	$ 4,230,800	2.41	Short-term financing	$ -	Business operation	$ -	None	$ -	$ 242,447,182	$ 484,894,365	Note 2
23	Hongfujin Precision Electronics (Chengdu) Co., Ltd	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables-Related Parties	Y	648,480	643,455	643,455	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
24	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables-Related Parties	Y	1,062,425	1,057,700	1,057,700	3.00	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
25	Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables-Related Parties	Y	1,307,760	1,286,910	1,286,910	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
25	Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd	Other Receivables-Related Parties	Y	4,359,200	4,289,700	4,289,700	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
26	GuiZhou FuNaYuanChuang Technology Co., Ltd.	Tianjin FuNaYuanChuang Technology Co., Ltd.	Other Receivables-Related Parties	Y	56,670	55,766	55,766	3.915	Short-term financing	-	Borrowing repayment	-	None	-	178,970	715,880	Note 3
27	Foxconn (Far East) Limited	Fullertain Information Technologies Limited	Finance Receivables	Y	60,710	60,440	60,440	0.00	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
27	Foxconn (Far East) Limited	Foxconn Singapore Pte Ltd.	Finance Receivables	Y	91,065	90,660	90,660	0.00	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
27	Foxconn (Far East) Limited	Big Innovation Holding Limited	Finance Receivables	Y	121,122	121,122	121,122	0.00	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
28	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables-Related Parties	Y	6,088,032	5,816,183	5,816,183	0-5.000	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
29	Smart Technolofies Corp.	Smart Technologies ULC	Other Receivables-Related Parties	Y	614,689	611,955	611,955	1.59	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
30	Foxconn (KunShan) Computer Connector Co., Ltd.	Chongqing Hongteng Technology Co., Ltd.	Other Receivables-Related Parties	Y	65,388	64,346	64,346	3.915	Short-term financing	-	Business operation	-	None	-	61,470,252	61,470,252	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2020	Balance at March 31, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction 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	Footnote
31	Fuyu Electronical Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables-Related Parties	Y	$ 171,588	$ 171,588	$ 171,588	3.915	Short-term financing	$ -	Business operation	$ -	None	$ -	$ 61,470,252	$ 61,470,252	Note 4
32	Shunsin Technology (Samoa) Corporation Limited	Talentek Microelectronics (He Fei) Limited	Finance Receivables-Related Parties	Y	32,694	32,173	23,593	3.45	Short-term financing	-	Business operation	-	None	-	78,152	312,606	Note 5
33	FIH Precision Component (Beijing) Co., Ltd.	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Other Receivables-Related Parties	Y	1,525,720	1,501,395	1,501,395	3.915	Short-term financing	-	Business operation	-	None	-	17,667,770	35,335,541	Note 6
33	FIH Precision Component (Beijing) Co., Ltd.	Tian Enshi (Beijing) Trading Co., Ltd.	Other Receivables-Related Parties	Y	1,525,720	1,501,395	1,501,395	3.915	Short-term financing	-	Business operation	-	None	-	17,667,770	35,335,541	Note 6
33	FIH Precision Component (Beijing) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	3,487,360	3,431,760	3,431,760	3.915	Short-term financing	-	Business operation	-	None	-	17,667,770	35,335,541	Note 6
34	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Chao Jieh Telecom Co., Ltd.	Other Receivables-Related Parties	Y	117,698	115,822	115,822	3.915	Short-term financing	-	Business operation	-	None	-	17,667,770	35,335,541	Note 6
34	FIH Precision Electronics (Lang Fang) Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Other Receivables-Related Parties	Y	1,307,760	1,286,910	1,286,910	3.915	Short-term financing	-	Business operation	-	None	-	17,667,770	35,335,541	Note 6
34	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Other Receivables-Related Parties	Y	4,795,120	3,860,730	3,860,730	3.915	Short-term financing	-	Business operation	-	None	-	17,667,770	35,335,541	Note 6
35	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Other Receivables-Related Parties	Y	871,840	857,940	857,940	3.915	Short-term financing	-	Business operation	-	None	-	17,667,770	35,335,541	Note 6
36	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables-Related Parties	Y	871,840	857,940	857,940	3.915	Short-term financing	-	Business operation	-	None	-	242,447,182	484,894,365	Note 2
37	Global Services Solutions S. R. O	Vaultdx S. R. O	Other Receivables-Related Parties	Y	7,916	7,384	7,384	2.62	Short-term financing	-	Business operation	-	None	-	83,872	111,829	Note 3
38	ShenzhenYuZhan Precision Technology Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Other Receivables-Related Parties	Y	3,051,440	-	-	N/A	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum Outstanding Balance during the Year Ended March 31, 2020	Balance at March 31, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
38	ShenzhenYuZhan Precision Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables-Related Parties	Y	$ 18,874,680	$ 18,874,680	$ 18,874,680	3.915	Short-term financing	$ -	Business operation	$ -	None	$ -	$ 77,811,660	155,623,319	Note 8
39	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Hebi Yuzhan Technolgy Limited	Other Receivables-Related Parties	Y	2,179,600	2,144,850	2,144,850	3.915	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8
39	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables-Related Parties	Y	23,975,600	18,016,740	18,016,740	3.915	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8
40	HeNan YuZhan Technology Limited	NanNing FuGui Precision Industrial Co., Ltd.	Other Receivables-Related Parties	Y	3,923,280	3,860,730	3,860,730	3.915	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8
41	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables-Related Parties	Y	5,620,160	5,576,610	5,576,610	3.915	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8
42	Ambit Microsystem (Shanghai) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Other Receivables-Related Parties	Y	1,072,425	1,072,425	1,072,425	3.915	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8
43	IPL International Limited	Focus PC Enterprises Limited	Finance Receivables	Y	8,651,175	8,612,700	8,612,700	0.00	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8
43	IPL International Limited	Cloud Network Technology Kft.	Finance Receivables	Y	9,652,890	9,609,960	9,609,960	1.440-2.590	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8
43	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Finance Receivables	Y	32,033,200	32,033,200	32,033,200	0.000-1.320	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8
44	Foxconn CZ S.R.O.	Foxconn Technology CZ	Other Receivables-Related Parties	Y	1,973,075	1,964,300	1,964,300	2.240-3.190	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8
45	Cloud Network Technology Kft.	FII USA INC.	Finance Receivables	Y	2,428,400	2,417,600	2,417,600	1.440-2.4600	Short-term financing	-	Business operation	-	None	-	77,811,660	155,623,319	Note 8

Note 1: 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 2: 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 40% 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 3: The policy for loans granted by subsidiaries to the company whose voting shares are not directly or indirectly wholly-owned is as follows: ceiling on total loans granted by an subsidiary is 40% of all subsidiary's net assets; limit on loans granted by subsidiary to a single party is 10% of the subsidiary's net assets. Except for GuiZhou FuNaYuan Chuang Technology Co., Ltd., whose limit on loans to a single party is 20% of the net assets value of GuiZhou FuNaYuan Chuang Technology Co., Ltd. and the total amount is limited under 80% of the net assets value of GuiZhou FuNaYuan Chuang Technology Co., Ltd.; Global Services Solutions S.R.O limit on loans to a single party is 60% of it while ceiling on total loans to all parties is 80% of the net assets value of it.

Note 4: The policy for loans granted by Foxconn Interconnect Technology Limited is as follows: ceiling on total loans to all parties is 50% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans to a single party is 50% of the net assets value of Foxconn Interconnect Technology Limited. Except for overseas subsidiaries of which the Foxconn Interconnect Technology Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 100% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans granted by an overseas subsidiary to a single party is 100% of the net assets value of Foxconn Interconnect Technology Limited.

Note 5: The policy for loans granted by subsidiaries of which ShunSin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an subsidiary to all parties for short-term financing is 40% of the net assets of the subsidiary; limit on loans granted by an subsidiary to a single party is 10% of the net assets value of the subsidiary. Except for overseas subsidiaries of which the ShunSin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 60% of the net assets value of ShunSin Technology Holdings Limited; limit on loans granted by an overseas subsidiary to a single party is 60% of the net assets value of ShunSin Technology Holdings Limited.

Note 6: The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all parties is 60% of the net assets of FIH Mobile Limited; limit on loans granted by an overseas subsidiary to a single party is 30% of the net assets value of FIH Mobile Limited.

Note 7: Jusda International Supply Chain Management Ltd. is as follows: ceiling on total loans to all parties is 60% of the net value of the lender; limit on loans to a single party is 30% of the net assets value of lender. Among the subsidiaries 100% held directly or indirectly by Jusda International Supply Chain Management Ltd., the limit on loans to all parties is 40% of the net assets value of Jusda International Supply Chain Management Ltd.; limit on loans to a single party is 20% of its net value. The policy for loans granted by Jusda International Supply Chain Management Ltd. of which Jusda directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans to all parties is 40% of the net value of the lender; the limit on loans to a single party is 10% of the net value of the lender.

Note 8: The policy for loans granted by Foxconn Industrial Internet Co., Ltd. (FII) of which FII directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans to all parties is 40% of the net assets value of Foxconn Industrial Internet Co., Ltd. (FII)'s parent company; limit on loans to a single party is 20% of the net assets value of Foxconn Industrial Internet Co., Ltd. (FII)'s parent company.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of Endorsements and Guarantees to Others
March 31, 2020

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

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 endorsement/ guarantee amount as of March 31, 2020	Outstanding endorsement/ guarantee amount at March 31, 2020	Actual amount drawn down	Amount of endorsement/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsement/ 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 party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Note 1	$ 606,117,956	$ 19,500	$ 19,500	$ 19,500	$ -	0.00	$ 1,212,235,912	N	N	N	Note 3, 9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S R.O.	Note 2	606,117,956	5,050,215	5,050,215	2,861,789	-	0.42	1,212,235,912	Y	N	N	Note 3, 9
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	606,117,956	8,282,480	8,150,430	-	-	0.67	1,212,235,912	Y	N	N	Note 3, 9
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc.	Note 2	606,117,956	33,352,556	33,204,225	33,204,225	-	2.74	1,212,235,912	Y	N	N	Note 3, 9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	606,117,956	39,001,400	38,799,400	30,220,000	-	3.20	1,212,235,912	Y	N	N	Note 3, 9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	606,117,956	123,680,000	123,680,000	46,760,000	-	10.20	1,212,235,912	Y	N	N	Note 3, 9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Properties (Shanghai) Co., Ltd.	Note 2	606,117,956	531,213	528,850	528,850	-	0.04	1,212,235,912	Y	N	Y	Note 3, 9
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Note 1	57,786,672	2,650,394	1,750,198	1,750,198	-	0.14	115,573,344	N	N	Y	Note 7, 9
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd. Ltd.	LanKao YuFu Precision Technology Co., Ltd.	Note 1	242,447,182	6,974,720	6,863,520	6,573,686	-	0.57	606,117,956	N	N	Y	Note 4, 9
2	Jusda International Limited	Jusda Europe S.R. O.	Note 1	2,733,754	351,001	351,001	351,001	-	0.03	6,834,384	Y	N	N	Note 4, 9

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		Company name	Relationship with the endorser/ guarantor											
3	Q-Edge Corporation	AFE Inc.	Note 2	$ 242,447,182	$ 139,258	$ 138,638	$ 138,638	$ -	0.01	$ 606,117,956	N	N	N	Note 4, 9
4	SMART Technologies Inc.	Smart Technologies ULC	Note 1	242,447,182	1,365,975	1,359,900	1,193,690	-	0.11	606,117,956	N	N	N	Note 4, 9
5	Shanghai Tuopuwang Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	367,997	5,124	4,669	4,669	-	0.00	735,994	Y	N	Y	Note 4, 9
5	Shanghai Tuopuwang Logistics Co., Ltd.	Shandong Wang Liu Logistics Co., Ltd.	Note 1	367,997	7,322	6,523	6,523	-	0.00	735,994	Y	N	Y	Note 4, 9
5	Shanghai Tuopuwang Logistics Co., Ltd.	Guangzhou Wang Liu Logistics Co., Ltd.	Note 2	367,997	25,783	23,534	23,534	-	0.00	735,994	Y	N	Y	Note 4, 9
5	Shanghai Tuopuwang Logistics Co., Ltd.	Inner Mongolia Tuopuwang Logistics Co., Ltd.	Note 1	367,997	4,362	1,431	1,431	-	0.00	735,994	Y	N	Y	Note 4, 9
5	Shanghai Tuopuwang Logistics Co., Ltd.	Wuhan Tuopuwang Logistics Co., Ltd.	Note 2	367,997	18,152	13,963	13,963	-	0.00	735,994	Y	N	Y	Note 4, 9
5	Shanghai Tuopuwang Logistics Co., Ltd.	Xi'an Tuopuwang Logistics Co., Ltd.	Note 2	367,997	53,813	44,549	44,549	-	0.00	735,994	Y	N	Y	Note 4, 9
6	Pce Paragon Solutions Kft	Cloud Network Technology Kft	Note 2	15,130,259	72,816	69,647	69,647	-	0.01	30,260,517	N	N	N	Note 4, 9
7	Lankao Yuzhan Precision Technology Co., Ltd.	Lankao Yuzhan Precision Technology Co., Ltd.	Note 1	4,431,836	239,756	193,037	193,037	-	0.02	8,863,673	N	N	Y	Note 7, 9
8	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Note 1	494,056	154,429	154,429	154,429	-	0.01	988,112	N	N	Y	Note 7, 9
9	Foxconn Precision Electronics (YanTai) Co., Ltd.	Foxconn Precision Electronics (YanTai) Co., Ltd.	Note 2	$ 1,214,941	$ 43,592	$ 42,897	$ 42,897	$ 42,897	0.00	$ 2,429,881	N	N	Y	Note 7, 9

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2020	Outstanding endorsement/ guarantee amount at March 31, 2020	Actual amount drawn down	Amount of endorsement/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsement/ 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 party in Mainland China	Footnote
10	Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Note 1	18,062,923	17,437	17,159	17,159	17,159	0.00	36,125,847	N	N	Y	Note 7, 9
11	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Note 1	3,297,091	8,718	8,579	8,579	8,579	0.00	6,594,181	N	N	Y	Note 7, 9
12	Yantai Futaitong International Logistics Co, Ltd.	Yantai Futaitong International Logistics Co, Ltd.	Note 2	11,212	2,180	2,145	2,145	2,145	0.00	22,425	N	N	Y	Note 7, 9
13	Kunshan Fuchengke Precision Electronical Co., Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Note 2	420,230	301,110	296,309	296,309	-	0.02	840,460	N	N	Y	Note 7, 9
14	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Note 2	3,076,904	4,795	4,719	4,719	-	0.00	6,153,808	N	N	Y	Note 7, 9
15	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Note 2	7,379,369	151,711	149,292	149,292	-	0.01	14,758,738	N	N	Y	Note 7, 9
16	Hong Zhao Da Integrated Innovative Service (KunShan)Co., Ltd.	Hong Zhao Da Integrated Innovative Service (KunShan) Co., Ltd.	Note 2	182,094	1,744	1,716	1,716	-	0.00	364,189	N	N	Y	Note 7, 9
17	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Note 2	4,208,210	4,359	4,290	4,290	-	0.00	8,416,421	N	N	Y	Note 7, 9
18	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Note 2	2,282,104	4,359	4,290	4,290	-	0.00	4,564,209	N	N	Y	Note 7, 9
19	Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Note 2	$ 12,895,772	$ 355,275	$ 27,883	$ 27,883	$ -	0.00	$ 25,791,544	N	N	Y	Note 7, 9

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20	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Note 1	9,181,385	484,736	484,736	484,736	-	0.04	18,362,771	N	N	Y	Note 7, 9
21	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Note 2	22,197,088	130,776	128,691	128,691	-	0.01	44,394,175	N	N	Y	Note 7, 9
22	Triple Win Technology (Jincheng) Co., Ltd.	JinCheng Triple Win Precision Electronics Co., Ltd.	Note 2	291,289	95,902	94,373	94,373	94,373	0.01	582,578	N	N	Y	Note 7, 9
23	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Note 1	30,156,619	457,716	450,419	450,419	-	0.04	60,313,239	N	N	Y	Note 7, 9
23	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Note 1	30,156,619	174,368	171,588	171,588	-	0.01	60,313,239	Y	N	Y	Note 7, 9
24	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Note 1	1,503,907	174,368	171,588	171,588	-	0.01	3,007,814	N	N	Y	Note 7, 9
25	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Note 1	3,934,671	43,592	42,897	42,897	-	0.00	7,869,341	N	N	Y	Note 7, 9
26	Fujun Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Note 2	169,154	8,718	8,579	8,579	8,579	0.00	338,307	N	N	Y	Note 7, 9
27	Chongqing Hongteng Technology Co., Ltd.	Chongqing Hongteng Technology Co., Ltd.	Note 2	91,710	872	858	858	858	0.00	183,420	N	N	Y	Note 7, 9
28	Fuyu Electronical Technology (Huaian)Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Note 2	$ 5,288,407	$ 152,572	$ 150,140	$ 150,140	$ -	0.01	$ 10,576,814	N	N	Y	Note 7, 9

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29	Huaian Fulitong Trading Co., Ltd.	Huaian Fulitong Trading Co., Ltd.	Note 2	360,892	32,694	32,173	32,173	32,173	0.00	721,783	N	N	Y	Note 7, 9
30	Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Note 2	283,818	26,478	26,056	26,056	26,056	0.00	567,635	N	N	Y	Note 7, 9
31	Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	Note 1	98,458	88,243	86,837	86,837	-	0.01	196,917	N	N	Y	Note 7, 9
32	Foxconn Interconnect Technology Limited Taiwan Branch	Honmi Technology (Cayman Islands) Co., Ltd. Taiwan Branch	Note 2	30,735,126	8,000	8,000	8,000	-	0.00	61,470,252	N	N	N	Note 7, 9
33	Hon Lin Technology Co., Ltd.	Hon Lin Technology Co., Ltd.	Note 1	552,818	2,000	2,000	2,000	2,000	0.00	1,105,637	N	N	N	Note 7, 9
34	Hengyang Futaihong Precision Industry Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Note 2	646,456	36,792	2,145	2,145	-	0.00	1,292,912	N	N	Y	Note 7, 9
35	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Note 2	9,928,591	65,388	64,346	64,346	-	0.01	19,857,183	N	N	Y	Note 7, 9
36	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Note 2	797,238	4,359	4,290	4,290	4,290	0.00	1,594,476	N	N	Y	Note 7, 9
37	Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Note 2	103,140,309	697,472	664,904	664,904	-	0.05	206,280,619	N	N	Y	Note 7, 9
38	Ur Materials (ShenZhen) Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Note 2	1,004,519	523,104	514,764	514,764	-	0.04	1,004,519	N	N	Y	Note 8, 9
39	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Note 1	$ 55,947,661	$ 39,233	$ 38,607	$ 38,607	$ -	0.00	$ 111,895,323	N	N	Y	Note 7, 9

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40	Triple Win Technology (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Note 1	2,421,320	13,078	12,869	12,869	-	0.00	4,842,640	N	N	Y	Note 7, 9
41	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Note 2	4,630,061	4,359	4,290	4,290	-	0.00	9,260,122	N	N	Y	Note 7, 9
42	Premier Image Technology (China) Ltd.	Premier Image Technology (China) Ltd.	Note 2	3,433,894	2,180	2,145	2,145	-	0.00	6,867,789	N	N	Y	Note 7, 9
43	HongFuJin Precision Electrons (HengYang) Co., Ltd.	HongFuJin Precision Electrons (HengYang) Co., Ltd.	Note 1	1,645,006	1,308	-	-	-	0.00	- 3,290,012	N	N	Y	Note 7, 9
44	Foxconn Hon Hai Technology India Mega Development	Foxconn Hon Hai Technology India Mega Development	Note 1	2,615,788	103,504	98,642	98,642	-	0.01	- 5,231,576	N	N	N	Note 7, 9
45	Global Services Solutions S. R. O.	Global Services Solutions S. R. O.	Note 1	69,893	1,108	1,103	1,103	1,103	0.00	- 139,786	N	N	N	Note 7, 9
46	Foxconn Slovakia. Spol. S. R. O.	Foxconn Slovakia. Spol. S. R. O.	Note 1	1,875,239	16,834	16,834	16,834	-	0.00	3,750,477	N	N	N	Note 7, 9
47	Shunsin Technology (Zhong Shan) Limited	Shunsin Technology (Zhong Shan) Limited	Note 2	4,233,627	21,796	21,449	21,449	-	0.41	8,467,255	N	N	Y	Note 7, 9
48	HeNan YuZhan Technology Limited	HeNan YuZhan Technology Limited	Note 2	42,584,411	222,319	163,009	163,009	-	0.01	85,168,822	N	N	Y	Note 7, 9
49	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Note 2	27,620,525	566,696	557,661	557,661	-	0.05	55,241,050	N	N	Y	Note 7, 9
50	Hebi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Note 1	$ 1,176,179	$ 135,135	$ 132,981	$ 132,981	$ -	0.01	$ 2,352,358	N	N	Y	Note 7, 9
51	Shenzhen Yuzhan Precision Technology Co., Ltd.	Shenzhen Yuzhan Precision Technology Co., Ltd.	Note 2	22,466,374	100,262	98,663	98,663	-	0.01	44,932,749	N	N	Y	Note 7, 9

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52	Shenzhen FuGui Precision Industrial Co., Ltd.	Shenzhen FuGui Precision Industrial Co., Ltd.	Note 2	10,761,756	7,969,054	7,777,655	7,777,655	-	0.64	10,761,756	N	N	Y	Note 8, 9
53	Ambit Microsystem (Shanghai) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Note 2	5,070,585	21,449	21,449	21,449	-	0.00	10,141,171	N	N	Y	Note 7, 9
54	Amworld Microsystems (shanghai) Ltd.	Amworld Microsystems (shanghai) Ltd.	Note 2	453,304	30,514	30,028	30,028	-	0.00	906,608	N	N	Y	Note 7, 9
55	System Integration Electronics (Hangzhou) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Note 2	1,046,960	65,388	64,346	64,346	-	0.01	2,093,919	N	N	Y	Note 7, 9
56	ShanXi Yuding Precision Technology Co., Ltd.	ShanXi Yuding Precision Technology Co., Ltd.	Note 2	7,586,003	6,539	6,435	6,435	6,435	0.00	15,172,006	N	N	Y	Note 7, 9
57	Wuhan Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Note 2	1,136,623	148,213	145,850	145,850	-	0.01	2,273,246	N	N	Y	Note 7, 9
58	Chongqing Fugui Electronics Co., Ltd.	Chongqing Fugui Electronics Co., Ltd.	Note 2	566,704	654	643	643	643	643	1,133,408	N	N	Y	Note 7, 9
59	Baichang Technology Service (Tianjin)	Baichang Technology Service (Tianjin)	Note 2	611,363	8,718	8,579	8,579	8,579	8,579	1,222,726	N	N	Y	Note 7, 9
60	HongFuJing Precision Electronics (TianJin) Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Note 1	8,606,070	316,042	311,003	311,003	-	0.03	17,212,140	N	N	Y	Note 7, 9
61	Cloud Network Technology USA Inc.	Cloud Network Technology USA Inc.	Note 1	$ 718,616	$ 165,435	$ 164,699	$ 164,699	$ -	0.01	$ 718,616	N	N	N	Note 8, 9
62	Foxconn CZ S. R. O.	Foxconn CZ S. R. O.	Note 1	5,319,048	1,979	1,846	1,846	-	0.00	10,638,097	N	N	N	Note 7, 9
63	Ingrasys Technology Co., Ltd.	Ingrasys Technology Co., Ltd.	Note 2	1,370,578	21,467	21,467	21,467	-	0.00	2,741,156	N	N	N	Note 7, 9
64	Cloud Network Technology Singapore Pte. Ltd., Taiwan Branch	Cloud Network Technology Singapore Pte. Ltd., Taiwan Branch	Note 2	2,410,784	1,000	1,000	1,000	1,000	0.00	4,821,568	N	N	N	Note 7, 9

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65	Jincheng Futaihua Precision Electronic Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Note 2	7,484,824	8,579	8,579	8,579	-	0.00	14,969,648	N	N	Y	Note 7, 9
66	Zhengzhou Yu Teng Precision Technology Co., Ltd.	Zhengzhou Yu Teng Precision Technology Co., Ltd.	Note 2	931,584	429	429	429	-	0.00	1,863,168	N	N	Y	Note 7, 9

Note 1: The Company directly holds 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 total endorsements and guarantees of the Company to others should not be in excess of the Company's net assets, and the endorsement and guarantees to a single party should not be in excess of 50% of the Company's net assets; The endorsement and guarantees of the Company and its subsidiaries to others as a whole should not be in excess of the Company's net assets; the endorsement and guarantees of the Company and its subsidiaries to a single enterprise as a whole should not be in excess of 50% the Company's net assets.

Note 4: 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.
Among companies directly or indirectly held by FIH
The policy for endorsement and guarantees granted by FIH of which FIH directly or indirectly holds 100% of their voting shares is as follows: ceiling on total endorsement and guarantees to all parties is 50% of the net value of FIH while the limit to a single party is 20% of the net value of FIH.

Note 5: The guarantee amount of the shared midterm bond issuance platform (MTN) for FOXCONN (FAR EAST) LIMITED (hereafter referred to as FFE) and COMPETITION TEAM TECHNOLOGIES LIMITED (hereafter referred to as CTT) accounts for US$5 billion, of which CTT has leveraged US$1 billion. To prevent repeated announcement, the remaining amount of US$4 billion is recognized in FFE.

Note 6: The calculation of the individual guarantee net amount of COMPETITION TEAM TECHNOLOGIES (hereafter referred to as CTT) to the parent company is as follows: If the total guarantee amount (US$5 billion) on the midterm bond issuance platform (MTN) deducts the used amount (US$1.455 billion) by FFE, the remaining amount is incorporated into CTT, and adds CTT's individual guarantee amount (RMB 2 billion) given by the parent company with a total ratio of 9.33%, the calculation result shows it does not exceed the guarantee limit to a single enterprise.

Note 7: The Company's subsidiaries pledge to the custom guarantee for itself and other companies. The limit to a single party is 50% of the net assets of the company that grants the endorsement and guarantees, and the total amount should not exceed 100% of the net assets of the company that grants the endorsement and guarantees.

Note 8: For the individual custom guarantee of Ur Materials (ShenZhen) Co., Ltd., Shenzhen Fugui Precision Industrial Co., Ltd., CLOUD NETWORK TECHNOLOGY USA INC, the limit to a single party is 100% of the net assets of the company that grants the endorsement and guarantees and the total amount should not exceed 100% the net assets of the company that grants the endorsement and guarantees.

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
Holding of Marketable Securities (Not Including Subsidiaries, Associates and Joint Ventures)
March 31, 2020

Table 3

Unit: Expressed in thousands of New Taiwan Dollars
(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2020 Number of shares	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Common Stock of Innolux Corporation	Other related party	(1)	147,965	$ 773,859	1	$ 773,859	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	93,240	8	93,240	
〃	Others (Note 3)	None	(1)	-	123,327	-	123,327	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common Stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,048,569	4	2,048,569	
〃	Common Stock of UVAT Technology Co., Ltd.	None	(1)	4,064	80,257	10	80,257	
〃	Others (Note 3)	None	(1)	-	143,417	-	143,417	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	14,112	1	14,112	
〃	Others (Note 3)		(1)	-	607	-	607	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of AcBel Polytech Inc.	None	(1)	3,744	67,205	1	67,205	
〃	Others (Note 3)	None	(1)		36,765	-	36,765	
Hyield Venture Capital Co.,Ltd. and subsidiaries	Common Stock of Innolux Corporation	Other related party	(1)	176,311	922,108	2	922,108	
〃	Common Stock of Microelectronics Technology Inc.	None	(1)	7,616	115,375	3	115,375	
〃	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,176,886	4	2,176,886	
〃	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,194,227	1	3,194,227	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	69,048	6	69,048	
〃	YONGLIN LIFE TECHNOLOGY FUND I, L. P.	None	(2)	-	278,102	-	278,102	
〃	Common Stock of Unimicron Technology Corporation	None	(1)	3,400	108,800	-	108,800	
〃	Others (Note 3)	None	(1)(2)	-	455,762	-	455,762	
Hongqi Venture Capital Co., Ltd. and subsidiaries	WALTOP International Corp.	None	(1)	110	607	1	607	
FOXCONN (FAR EAST) LIMITED and subsidiaries	AINEMO INC.	None	(1)	196,528	241,684	6	241,684	
〃	BIG DIGITAL CORP	None	(1)	9	157,365	1	157,365	
〃	Cloud Minds Technology Inc	None	(1)	-	447,436	1	447,436	
〃	GALAXY DIGITAL HOLDINGS LTD.	None	(1)	4,537	153,540	7	153,540	
〃	Common Stock of GOPRO, INC.	None	(1)	1,700	134,644	2	134,644	
〃	Common Stock of HIKE GLOBAL PTE, LTD.	None	(1)	359	136,035	4	136,035	
〃	Common Stock of HMD GLOBAL OY	None	(1)	-	1,481,264	-	1,481,264	
〃	HOPU-ARM INNOVATIONFUND, L.P.	None	(2)	-	291,452	7	291,452	
〃	IDG CHINA CAPITAL	None	(2)	-	2,587,831	11	2,587,831	
〃	KATERRA INC.	None	(1)	8,108	1,299,072	2	1,299,072	
〃	MEGVII Technology Limited	None	(1)	2,276	1,120,007	2	1,120,007	
〃	KEYSSA,INC.	None	(1)	-	362,760	-	362,760	
〃	MOLEKULE INC.	None	(1)	-	148,127	-	148,127	
〃	Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	302,300	12	302,300	
〃	DELL TECHNOLOGIES INC. CLASS C COMMON STOCK	None	(2)	983	1,175,230	-	1,175,230	
〃	NANOPLUS TECHNOLOGY LTD.	None	(1)	12,383	196,023	9	196,023	
FOXCONN (FAR EAST) LIMITED and subsidiaries	PCCW INTERNATIONAL OTT (CAYMAN ISLANDS) HOLDINGS LIMITED	None	(1)	3,000	710,103	5	710,103	
〃	Common Stock of SK HOLDINGS CO., LTD	None	(1)	2,450	9,924,509	3	9,924,509	

				As of March 31, 2020				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares	Book value	Ownership (%)	Fair value	Footnote
〃	SKYCUS ASSET MANAGEMENT LTD.	None	(2)	-	$ 1,108,007	5	1,108,007	
〃	SOFTBANK VISION FUND L.P.	None	(2)	-	22,988,131	1	22,988,131	
〃	THE LIGHTCO INC.	None	(1)	7,785	223,692	4	223,692	
〃	Common Stock of VIZIO INC.	None	(1)	515	297,502	3	297,502	
〃	VV FUND II L.P.	None	(2)	-	479,550	-	479,550	
〃	ALIBABA GROUP HOLDING LIMITED	None	(2)	1,260	7,407,704	-	7,407,704	
〃	CHINA HARMONY NEW ENERGY AUTO HLDING LTD.	None	(2)	128,734	1,680,464	8	1,680,464	
〃	XIAOJU KUAIZHI INC.	None	(1)	3,136	2,218,358	-	2,218,358	
〃	Tianjin Aiqi Honhai Smart Transportation Equity Investment Fund Partnership L.P.	None	(1)	-	892,873	10	892,873	
〃	Beijing-based Pensees Technology Co., Ltd.	None	(1)	-	127,782	4	127,782	
〃	Common Stock of Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	2,573,622	17	2,573,622	
〃	Shenzhen Yuto Printing Corporation	None	(1)	30,650	2,906,011	-	2,906,011	
〃	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	8,255,688	1	8,255,688	
〃	Guanzhou ChengXingZhiDong Motors Technology Co., Ltd.	None	(1)	230	1,405,602	13	1,405,602	
〃	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	-	177,138	3	177,138	
〃	Artificial Intelligent Speech	None	(1)	-	212,970	1	212,970	
〃	ASIA-IO HOLDINGS LIMITED	None	(1)	-	941,489	-	941,489	
〃	FIGURE TECHNOLOGIES INC.	None	(1)	-	181,380	-	181,380	
〃	Ningbo Radi-cool Advanced Energy Technologies Co., Ltd	None	(1)	-	123,523	3	123,523	
〃	Jinan Fujie Industrial Investment Fund Partnership L.P.	None	(2)	-	387,636	-	387,636	
〃	KANTATSU CORPORATION	None	(2)	-	1,683,029	-	1,683,029	
〃	PLUME	None	(1)	-	293,231	-	293,231	
〃	NUWA ROBOTICS CORPORATION	None	(1)	-	105,802	-	105,802	
〃	Others (Note 3)	None	(1)(2)	-	1,611,146	-	1,611,146	
〃	RMB Continuous Serial Deposits Financial Products	None	(3)	-	7,242,129	-	7,242,129	
〃	RMB Structured Deposit	None	(3)	-	1,175,330	-	1,175,330	
〃	"The Beh & Li Fung" RMB Financial Products	None	(3)	-	3,411,166	-	3,411,166	
〃	Winner Currency and Bond (Dian Di Cheng Jin) Financial	None	(3)	-	4,495,772	-	4,495,772	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	12,352,260	-	12,352,260	
FOXCONN HOLDING LTD. and subsidiaries	500 STARTUPS III, L.P.	None	(2)	-	273,834	6	273,834	
〃	S.A.S. DRAGON HOLDINGS LTD.	None	(1)	124,000	1,159,642	20	1,159,642	
〃	AIRSPAN NETWORKS INC.	None	(1)	97	228,829	3	228,829	
〃	CLOUDMINDS TECHNOLOGIES CO. LTD.	None	(1)	6,206	638,336	2	638,336	
〃	GLOBANT S.A. (GLOB)	None	(1)	45	119,970	-	119,970	
〃	GVFX1 L.P.	None	(2)	-	509,862	-	509,862	
〃	INNOVATION WORKS DEVELOPMENT FUND III, L.P.	None	(2)	-	1,595,039	17	1,595,039	
〃	INNOVATION WORKS DEVELOPMENT FUND. L.P.	None	(2)	-	991,414	9	991,414	
〃	INNOVATION WORKS LIMITED	None	(1)	2,600	137,547	5	137,547	
〃	KATERRA INC.	None	(1)	30,749	3,773,894	6	3,773,894	
〃	KEYSSA, INC.	None	(1)	1,826	172,784	3	172,784	
Foxconn Holding Ltd. and subsidiaries	NAUTILUS VENTURES LLC	None	(2)	-	718,411	-	718,411	
	PLAYGROUND GLOBAL LLC	None	(2)	-	241,056	-	241,056	
〃				-				
〃	PLAYGROUND VENTURES II	None	(2)	-	$ 1,391,898	16	1,391,898	
〃	PLAYGROUND VENTURES, L.P.	None	(2)	-	1,502,614	-	1,502,614	
〃	RIVERWOOD CAPITAL	None	(2)	-	478,213	11	478,213	

As of March 31, 2020

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares	Book value	Ownership (%)	Fair value	Footnote
〃	SILVERLINK CAPITAL, L.P.	None	(2)	-	5,471,191	-	5,471,191	
〃	SINOVATION FUND,L.P	None	(2)	-	391,312	10	391,312	
〃	SOFTBANK VISION FUND L.P.	None	(2)	-	22,988,131	1	22,988,131	
〃	TJ 2015 FUND L.P.	None	(2)	-	789,064	-	789,064	
〃	TRANSLINK CAPITAL PARTNERS II L.P.	None	(2)	-	135,852	15	135,852	
〃	TRANSLINK CAPITAL PARTNERS III L.P.	None	(2)	-	615,103	16	615,103	
〃	WRV II-A, L.P.	None	(2)	-	2,449,924	-	2,449,924	
〃	WRVI CAPITAL m, L.P.	None	(2)	-	882,565	-	882,565	
〃	Others (Note 3)	None	(1)(2)	-	414,602	-	414,602	
FOXOCNN SINGAPORE PTE. LTD.	Common Stock of HIKE GLOBAL PTE, LTD.	None	(1)	-	68,018	-	68,018	
〃	Others (Note 3)	None	(2)	-	93,627	-	93,627	

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

Note 2: Code of general ledger accounts:

(1) Financial asset measured at fair value through other comprehensive income.

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

(3) Financial asset measured at amortized cost."

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Acquisition or Sale of the Same Security with the Accumulated Cost Reaching NT $300 Million or 20% of Paid-in Capital or More
January 1, 2020 to March 31, 2020

Table 4

Expressed in thousands
(Except as otherwise indicated)

						Balance as at January 1, 2020		Addition		Disposal				Balance as at March 31, 2020	
Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Number of shares (thousand)	Amount	Number of shares (thousand)	Amount	Number of shares (thousand)	Selling price	Book value	Gain (loss) on disposal	Number of shares (thousand)	Amount
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Limited	Note 1	Foxconn Holding Ltd.	Note 7	USD	1,453,568	$ 1,453,568	35,037	$ 35,037	-	$ -	$ -	$ -	1,488,605	$ 1,488,605
"	Foxconn Singapore Pte. Ltd.	Note 1	Foxconn Singapore Pte. Ltd.	Note 7	USD	299,838	299,838	104,000	104,000	-	-	-	-	403,838	403,838
Foxconn (Far East) Limited and Subsidiaries	Softbank Vision Fund L.P.	Note 4, 5	-	-	USD	-	664,993	-	23,881	-	-	-	-	-	760,441
"	Dell Technologies Inc. Class C Common Stock	Note 4	-	-	USD	1,734	89,136	-	-	752	38,814	38,814	-	982	38,876
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	402,541	400,000	2,541	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	402,541	400,000	2,541	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	1,000,000	-	-	-	1,003,074	1,000,000	3,074	-	-
"	RMB Structure Deposit	Note 3	-	-	RMB	-	150,000	-	-	-	150,562	150,000	562	-	-
"	RMB Structure Deposit	Note 3	-	-	RMB	-	300,000	-	-	-	301,093	300,000	1,093	-	-
"	RMB Structure Deposit	Note 3	-	-	RMB	-	-	-	350,000	-	351,074	350,000	1,074	-	-
"	Wealth Bus Go No. 3	Note 3	-	-	RMB	-	300,000	-	-	-	302,515	300,000	2,515	-	-
"	Wealth Bus Go No. 3	Note 3	-	-	RMB	-	200,000	-	-	-	201,677	200,000	1,677	-	-
"	Wealth Bus Go No. 3	Note 3	-	-	RMB	-	500,000	-	-	-	504,192	500,000	4,192	-	-
"	Wealth Bus Go No. 3	Note 3	-	-	RMB	-	300,000	-	-	-	302,515	300,000	2,515	-	-
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	200,000	-	-	-	201,825	200,000	1,825	-	-
"	RMB Structure Deposit	Note 3	-	-	RMB	-	-	-	600,000	-	602,249	600,000	2,249	-	-
"	Wealth Bus Go No. 2	Note 3	-	-	RMB	-	500,000	-	-	-	502,630	500,000	2,630	-	-
Foxconn (Far East) Limited and Subsidiaries	Wealth Bus Go No. 1	Note 3	-	-	RMB	-	-	-	200,000	-	200,535	200,000	535	-	-

Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Balance as at January 1, 2020		Addition		Disposal				Balance as at March 31, 2020	
						Number of shares (thousand)	Amount	Number of shares (thousand)	Amount	Number of shares (thousand)	Selling price	Book value	Gain (loss) on disposal	Number of shares (thousand)	Amount
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	$ 550,000	-	$ -	-	$ 554,029	$ 550,000	$ 4,029	-	$ -
"	RMB Structure Deposit	Note 3	-	-	RMB	-	150,000	-	-	-	151,444	150,000	1,444	-	-
"	RMB Structure Deposit	Note 3	-	-	RMB	-	-	-	100,000	-	100,339	100,000	339	-	-
"	RMB Structure Deposit	Note 3	-	-	RMB	-	-	-	200,000	-	201,299	200,000	1,299	-	-
"	Winner Currency and Bond (Dian Di Cheng Jin) Financial Products	Note 3	-	-	RMB	-	-	-	500,000	-	-	-	-	-	500,000
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000
"	RMB Structure Deposit	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	-	-	-	-	200,000
"	"The Beh & Li Fung" RMB Financial Products	Note 3	-	-	RMB	-	-	-	396,000	-	-	-	-	-	396,000
"	"The Beh & Li Fung" RMB Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000
"	Winner Currency and Bond (Dian Di Cheng Jin) Financial Products	Note 3	-	-	RMB	-	-	-	550,000	-	-	-	-	-	550,000
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	-	-	-	-	400,000
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	-	-	-	-	300,000
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
"	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	150,000	-	-	-	-	-	150,000
"	RMB Continuous Serial Deposits Financial Products	Note 3, 5	-	-	RMB	-	-	-	45,000	-	-	-	-	-	45,000

Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Balance as at January 1, 2020 Number of shares (thousand)	Balance as at January 1, 2020 Amount	Addition Number of shares (thousand)	Addition Amount	Disposal Number of shares (thousand)	Disposal Selling price	Disposal Book value	Disposal Gain (loss) on disposal	Balance as at March 31, 2020 Number of shares (thousand)	Balance as at March 31, 2020 Amount
Foxconn Holding Ltd. and Subsidiaries	Softbank Vision Fund L. P.	Note 4, 5	-	-	USD	-	$ 664,993	-	$ 23,966	-	$ -	$ -	$ -	-	$ -
"	WRVI Capital III, L. P.	Note 4	-	-	USD	-	-	-	29,195	-	-	-	-	-	-

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

Note 2: Code of general ledger account is "financial assets at fair value through comprehensive income." The disposal gain and loss is from comprehensive income directly transferred as retained earnings.

Note 3: Code of general ledger account is "financial assets at amortized cost." The disposal gain and loss is from interest income.

Note 4: Code of general ledger account is "financial assets at fair value through profit or loss." Due to adoption of IFRS, it would be valued at fair value rather than recognized disposal gain or loss.

Note 5: The total amount of the Group's acquisition or sale of the same security is reaching NT$300 million or more.

Note 6: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves the columns blank.

Note 7: The counterparty is a subsidiary of the Company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Purchases or Sales of Goods from or to Related Parties Reaching NT$100 Million or 20% of Paid-in Capital or More

March 31, 2020

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

			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)	Footnote
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	$ 4,697,207	1	Payment term 90 days	Note 1	Note 1	$ 5,781,115	2	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiary	Sales	2,275,669	-	Payment term 45-90 days	Note 1	Note 1	59,855,877	19	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	1,995,009	-	Payment term 60 days	Note 1	Note 1	913,575	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) SDN. Bhd.	Affiliate	Sales	616,336	-	Payment term 90 days	Note 1	Note 1	788,315	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	555,049	-	Payment term 90 days	Note 1	Note 1	560,245	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	439,976	-	Payment term 45-90 days	Note 1	Note 1	359,657	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S.R.O.	Subsidiary	Sales	429,925	-	Payment term 60 days	Note 1	Note 1	239,178	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	269,927	-	Payment term 90 days	Note 1	Note 1	310,984	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	243,645	-	Payment term 60 days	Note 1	Note 1	317,863	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	207,209	-	Net 90 days	Note 1	Note 1	299,509	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	170,284	-	Payment term 60 days	Note 1	Note 1	283,667	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Electronic Components (Taiwan) Corporation	Affiliate	Sales	138,445	-	Payment term 30-90 days	Note 1	Note 1	69,509	-	

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)	Footnote
Hon Hai Precision Industry Co., Ltd.	Cheng Wei Precision Industry Co., Ltd.	Subsidiary	Sales	$ 130,001	-	Payment term 90 days	Note 1	Note 1	$ 68,831	-	
Hon Hai Precision Industry Co., Ltd.	CASwell, Inc.	Subsidiary	Sales	122,943	-	Payment term 90 days	Note 1	Note 1	86,234	-	
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Subsidiary	Sales	117,522	-	Payment term 45 days	Note 1	Note 1	127,191	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S. R. O.	Subsidiary	Sales	103,085	-	Payment term 90 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Purchases	148,914,410	31	Payment term 90 days	Note 1	Note 1	(296,265,780)	(37)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Purchases	94,707,082	20	45 days after validation	Note 1	Note 1	(134,771,525)	(17)	
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Purchases	66,097,287	14	Payment term 90 days	Note 1	Note 1	(130,314,921)	(16)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Purchases	51,010,263	4	Payment term 30-90 days	Note 1	Note 1	(22,815,045)	(3)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S. R. O.	Subsidiary	Purchases	15,628,866	3	Payment term 90 days	Note 1	Note 1	(11,705,930)	(1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	776,318	-	Payment term 90 days	Note 1	Note 1	(1,007,194)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	641,889	-	Net 30 days	Note 1	Note 1	(819,546)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia Spol. S. R. O.	Subsidiary	Purchases	613,193	-	60 days after validation	Note 1	Note 1	(525,334)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Purchases	548,343	-	Payment term 90 days	Note 1	Note 1	(528,538)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	471,051	-	Net 30 days	Note 1	Note 1	(1,346,728)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Wei Precision Industry Co., Ltd.	Other related party	Purchases	359,545	-	Payment term 60 days	Note 1	Note 1	(721,361)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	181,553	-	Net 30 days	Note 1	Note 1	(180,437)	-	Note 2

			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)	Footnote
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Co.	Affiliate	Purchases	$ 146,462	-	Payment term 90 days	Note 1	Note 1	($ 168,952)	-	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Processing and molding costs	5,080,693	73	-	Note 1	Note 1	(15,725,437) (Shown as other payables)	(19)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Ltd. and Subsidiaries	Subsidiary	Processing and molding costs	1,804,693	26	-	Note 1	Note 1	(68,178,161) (Shown as other payables)	(81)	
Shunsin Technology (Zhong Shan) Limited	ShunSin Technology Holdings Limited	Subsidiary	Sales	238,850	43	Payment term 45 days	Note 1	Note 1	-	-	
Shunsin Technology (Zhong Shan) Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	297,272	57	Payment term 45 days	Note 1	Note 1	251,873	97	
Ambit Microsystem (Shanghai) Co., Ltd.	Amb Logistics Ltd.	Subsidiary	Sales	804,322	15	Payment term 60 days	Note 1	Note 1	407,817	7	
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	179,947	3	Net 60 days	Note 1	Note 1	162,277	3	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	127,012	2	Net 60 days	Note 1	Note 1	127,255	2	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	1,727,414	31	Net 60 days	Note 1	Note 1	1,240,797	21	
AMB Logistics Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 835,083	100	Payment term 30 days	Note 1	Note 1	$ 457,835	1	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	572,430	5	Payment term 90 days	Note 1	Note 1	2,684,426	17	
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	136,296	1	Payment term 90 days	Note 1	Note 1	325,717	2	
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S. R. O	Subsidiary	Sales	1,454,924	13	Payment term 90 days	Note 1	Note 1	1,493,745	10	
Ingrasys Technology Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	968,903	8	Payment term 90 days	Note 1	Note 1	1,923,346	12	
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,392,624	29	Payment term 90 days	Note 1	Note 1	5,042,611	33	

			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)	Footnote
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	$ 105,993	1	Payment term 90 days	Note 1	Note 1	$ 285,861	2	
Ingrasys Technology Co., Ltd.	Shenzhen FuGui Precision Industrial Co., Ltd.	Subsidiary	Sales	454,540	4	Payment term 30 days	Note 1	Note 1	321,262	2	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	136,612	1	Payment term 60 days	Note 1	Note 1	229,350	1	
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	335,173	3	Payment term 60 days	Note 1	Note 1	381,230	2	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	398,249	3	Payment term 45 days	Note 1	Note 1	195,693	1	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Usa Inc.	Subsidiary	Sales	251,151	2	Payment term 30 days	Note 1	Note 1	174,774	1	
Socle Technology Corporation	Fitipower Integrated Technology	Affiliate	Sales	243,898	56	Payment term 30 days	Note 1	Note 1	59,483	35	
Socle Technology Corporation	SHARP CORPORATION	Affiliate	Sales	327,615	75	Payment term 30 days	Note 1	Note 1	(155,625)	(64)	
HON LIN Technology Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Service revenue	470,647	47	Payment term 30 days	Note 1	Note 1	353,499	47	
HON LIN Technology Co., Ltd.	Mega Well Limited	Subsidiary	Service revenue	524,324	52	Payment term 30 days	Note 1	Note 1	388,458	52	
Shenzhen FuTaiHong Precision Industry Co., Ltd.	Fih (Hong Kong) Limited	Subsidiary	Sales	2,372,423	38	Net 120 days	Note 1	Note 1	40,610	1	
Shenzhen FuTaiHong Precision Industry Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchase	173,895	3	Net 60 days	Note 1	Note 1	(99,052)	(1)	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	Sales	$ 915,632	69	Payment term 30 days	Note 1	Note 1	$ 3,406,343	41	
Fih (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	Sales	241,791	1	Payment term 60 days	Note 1	Note 1	313,776	2	
Fih (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Purchase	6,046,181	31	Payment term 90 days	Note 1	Note 1	5,307,529	28	

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)	Footnote
Fih (Hong Kong) Limited	Pan-International Industrial Co.	Affiliate	Purchase	$ 183,684	1	Payment term 90 days	Note 1	Note 1	($ 391,791)	(1)	
Fih (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	2,299,172	10	Net 30 days	Note 1	Note 1	(86,044)	-	
Fih (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	7,152,354	36	Net 25 days	Note 1	Note 1	3,275,629	17	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	6,743,492	100	Payment term 30 days	Note 1	Note 1	6,953,446	100	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Pan-International Industrial Co., Ltd	Affiliate	Purchase	995,452	15	Payment term 60 days	Note 1	Note 1	(1,505,925)	(17)	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchase	647,609	10	Payment term 60 days	Note 1	Note 1	(514,481)	(6)	
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchase	817,041	12	Net 60 days	Note 1	Note 1	1,184,708)	(13)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	6,181,054	100	Payment term 120 days	Note 1	Note 1	5,651,081	100	
Carston Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	112,144	41	Payment term 90 days	Note 1	Note 1	112,591	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	Sales	121,066	4	60 days after validation	Note 1	Note 1	419,490	5	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	321,759	11	Net 90 days	Note 1	Note 1	721,924	9	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	502,875	18	Net 30 days	Note 1	Note 1	2,204,353	28	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	203,940	8	Payment term 90 days	Note 1	Note 1	3,897,206	43	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Hongfujin Precision Industry (Chengdu) Co., Ltd.	Subsidiary	Sales	759,334	28	Payment term 15 days	Note 1	Note 1	2,383,521	26	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	7,942,290	64	Net 45 days	Note 1	Note 1	4,524,050	64	
Triple Win Technology (Shenzhen) Co., Ltd.	Triple Win Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	$ 762,501	6	Net 90 days	Note 1	Note 1	$ 2,398,920	34	
Triple Win Technology (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchase	628,431	5	Net 60 days	Note 1	Note 1	(126,188)	(3)	

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)	Footnote
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchase	$ 182,775	1	Net 60 days	Note 1	Note 1	($ 240,729)	(6)	
Fuxiang Precision Industrial (kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	289,309	22	Payment term 30 days	Note 1	Note 1	5,070,801	59	
Fuxiang Precision Industrial (kunshan) Co., Ltd.	Hongfujin Precision Industry (Chengdu) Co., Ltd.	Subsidiary	Sales	338,507	26	Payment term 30 days	Note 1	Note 1	1,266,992	15	
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	2,463,594	43	Payment term 90 days	Note 1	Note 1	1,235,445	24	
Hightech Electronics Components Inc.	Hongfujin Precision Industry (Chongqing) Co., Ltd.	Subsidiary	Sales	196,046	3	Payment term 60 days	Note 1	Note 1	224,566	4	
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiary	Sales	557,205	10	Payment term 60 days	Note 1	Note 1	513,927	10	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	Sales	2,332,091	41	Payment term 60 days	Note 1	Note 1	2,520,992	48	
Hightech Electronics Components Inc.	Foxconn Japan Co., Limited	Subsidiary	Sales	148,789	3	Payment term 60 days	Note 1	Note 1	126,220	2	
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	201,646	-	Payment term 90 days	Note 1	Note 1	1,296,552	97	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	348,865	11	Net 90 days	Note 1	Note 1	1,850,230	41	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchase	525,532	16	Net 60 days	Note 1	Note 1	(398,313)	(11)	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchase	115,988	4	Net 120 days	Note 1	Note 1	(134,398)	(4)	
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	202,637	6	Net 30 days	Note 1	Note 1	203,647	5	
ECMMS S.A. DE C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	108,535	18	Payment term 30 days	Note 1	Note 1	267,084	-	
ECMMS S.A. DE C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	492,338	82	Payment term 30 days	Note 1	Note 1	428,107	-	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R. O	Subsidiary	Sales	138,308	1	45 days	Note 1	Note 1	129,585	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)	Footnote
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 375,278	1	Payment term 45 days	Note 1	Note 1	$ 366,803	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	221,956	23	Payment term 90 days	Note 1	Note 1	$ 26,658	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	217,420	23	Payment term 90 days	Note 1	Note 1	97,691	7	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jincheng Futaihua Industrial Co., Ltd.	Subsidiary	Sales	201,721	21	Payment term 90 days	Note 1	Note 1	669,160	51	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	111,675	26	Payment term 30 days	Note 1	Note 1	212,459	27	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	116,905	27	Net 90 days	Note 1	Note 1	255,234	33	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	465,817	99	Net 30 days	Note 1	Note 1	842,200	99	
Pce Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	328,612	100	Payment term 30 days	Note 1	Note 1	296,101	82	
Shenzhen Fertile Plan international Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	109,825	10	Payment term 30 days	Note 1	Note 1	1,211,343	27	
Pce Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	237,189	81	Payment term 30 days	Note 1	Note 1	179,029	82	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	11,695,683	99	Payment term 60 days	Note 1	Note 1	14,884,116	99	
Foxconn Baja California S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	501,938	100	Payment term 60 days	Note 1	Note 1	765,562	99	
Hongfujin Precision Industry (Yantai) Co., Ltd.	General Interface Solution	Affiliate	Purchases	163,734	2	Net 60 days	Note 1	Note 1	(118,411)	(2)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	263,145	3	Net 90 days	Note 1	Note 1	(36,974)	(1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongzhun Precision Industry Co., Ltd.	Affiliate	Purchases	132,841	2	Payment term 90 days	Note 1	Note 1	(3,061,928)	(52)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongzhun Precision Industry Co., Ltd.	Affiliate	Purchases	5,760,698	74	Net 90 days	Note 1	Note 1	5,843,894	76	

			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)	Footnote
Hongfujin Precision Industry (Yantai) Co., Ltd.	Pan-International Industrial Co. Ltd.	Affiliate	Purchases	$ 269,226	3	90 days after validation	Note 1	Note 1	($ 400,294)	(7)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	104,792	1	90 days after validation	Note 1	Note 1	(163,502)	(3)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	153,518	2	Payment term 60 days	Note 1	Note 1	89,567	1	
Foxconn Technology CZ. S. R. O.	Foxconn CZ. S. R. O.	Subsidiary	Sales	249,687	6	Payment term 45 days	Note 1	Note 1	379,145	12	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	227,008	5	Net 90 days	Note 1	Note 1	$ -	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	184,186	4	Net 90 days	Note 1	Note 1	$ -	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Gang Electronics (Dong Guan) Ltd.	Other related party	Sales	111,226	3	Net 14 days	Note 1	Note 1	-	-	
Pce Technology De Juarez S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	332,803	35	Net 30 days	Note 1	Note 1	314,580	44	
Pce Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	608,574	65	Net 30 days	Note 1	Note 1	404,828	56	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	114,310	-	Payment term 90 days	Note 1	Note 1	284,391	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Sales	73,551,458	96	Payment term 90 days	Note 1	Note 1	131,469,964	93	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	565,150	1	Payment term 90 days	Note 1	Note 1	847,414	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	401,006	1	Payment term 90 days	Note 1	Note 1	946,907	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiary	Sales	5,166,166	91	Payment term 60 days	Note 1	Note 1	4,715,519	77	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	383,803	7	Payment term 90 days	Note 1	Note 1	859,170	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)	Footnote
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	$ 269,045	5	Net 90 days	Note 1	Note 1	($ 316,323)	(21)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	622,351	47	Payment term 90 days	Note 1	Note 1	1,050,481	49	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Yantaishi Fulitong International Trading Co., Ltd.	Subsidiary	Sales	416,784	31	Net 120 days	Note 1	Note 1	691,200	32	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	234,447	18	Payment term 120 days	Note 1	Note 1	(254,878)	(19)	
HongFuJing Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	106,203	-	Net 90 days	Note 1	Note 1	141,786	-	
HongFuJing Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	136,901	-	Payment term 30 days	Note 1	Note 1	205,295	1	
HongFuJing Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	17,227,220	53	Payment term 60 days	Note 1	Note 1	$ 22,318,670	71	
HongFuJing Precision Electronics (TianJin) Co., Ltd.	Ingrasyss (Singapore) Pte. Ltd.	Subsidiary	Sales	5,274,810	16	Payment term 90 days	Note 1	Note 1	6,135,280	19	
HongFuJing Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	103,135	-	Net 75 days	Note 1	Note 1	237,826	1	
HongFuJing Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Sales	93,331,606	100	Net 90 days	Note 1	Note 1	118,824,568	99	
HongFuJing Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	240,013	-	Net 90 days	Note 1	Note 1	(330,489)	-	
HongFuJing Precision Electronics (Chengdu) Co., Ltd.	Hangzhou GD Electronics Co., Ltd.	Affiliate	Sales	110,794	-	Payment term 90 days	Note 1	Note 1	205,391	-	
HongFuJing Precision Electronics (Chengdu) Co., Ltd.	Cheng Wei Precision Industry Co., Ltd.	Other related party	Purchases	572,830	1	Payment term 90 days	Note 1	Note 1	(574,410)	(1)	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	HongFuJing Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	146,045	39	Payment term 90 days	Note 1	Note 1	168,362	21	
System Integration Electronics (Hangzhou) Co., Ltd.	Haining System Integration Electronics Technology Co., Ltd.	Subsidiary	Sales	2,146,150	22	Net 30 days	Note 1	Note 1	960,714	17	

			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)	Footnote
NanNing FuGui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	$ 11,320,666	41	Payment term 30 days	Note 1	Note 1	$ 23,575,336	67	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	4,334,024	100	Net 180 days	Note 1	Note 1	6,230,574	96	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Affiliate	Purchases	222,296	7	Payment term 30 days	Note 1	Note 1	(369,094)	(11)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Sales	185,898,505	98	Payment term 90 days	Note 1	Note 1	331,723,472	99	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	914,131	-	Payment term 90 days	Note 1	Note 1	1,549,849	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	604,137	-	Payment term 90 days	Note 1	Note 1	606,832	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	Sales	320,534	-	Payment term 90 days	Note 1	Note 1	$ 834,114	-	
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	4,671,777	22	Payment term 30 days	Note 1	Note 1	13,008,360	30	
Profit New Limited	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	6,097,591	29	Payment term 30 days	Note 1	Note 1	21,197,879	48	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	10,105,822	48	Payment term 30 days	Note 1	Note 1	7,898,870	18	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	276,554	1	Payment term 30 days	Note 1	Note 1	678	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	30,913,006	99	Net 30 days	Note 1	Note 1	67,557,841	1	
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	205,269	1	Net 30 days	Note 1	Note 1	358,114	1	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Affiliate	Sales	2,067,106	5	Payment term 45 days	Note 1	Note 1	2,627,162	3	
Competition Team Ireland	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	662,871	16	Net 45 days	Note 1	Note 1	736,728	22	

			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)	Footnote
Competition Team Ireland	HongFuJing Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	$ 1,197,535	29	Net 10 days	Note 1	Note 1	$ 469,369	14	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	HongFuJing Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	123,795	-	Net 90 days	Note 1	Note 1	184,626	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	44,083,891	95	Net 90 days	Note 1	Note 1	82,812,283	98	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	1,361,924	3	Payment term 90 days	Note 1	Note 1	1,369,119	2	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	161,406	-	Net 60 days	Note 1	Note 1	(105,737)	-	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	559,117	99	Payment term 30 days	Note 1	Note 1	218,597	99	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,228,129	20	Payment term 90 days	Note 1	Note 1	1,057,153	7	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL. International Limited	Subsidiary	Sales	4,552,152	76	Payment term 90 days	Note 1	Note 1	$ 10,480,671	73	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	101,353	2	Payment term 90 days	Note 1	Note 1	1,494,232	10	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Affiliate	Purchases	121,925	2	Payment term 30 days	Note 1	Note 1	(234,268)	(6)	
HongFuJing Precision Electronics (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	100,102	21	Net 30 days	Note 1	Note 1	104,588	26	
HongFuJing Precision Electronics (Hengyang) Co., Ltd.	Futaihua Precision Electronics (Shenzhen) Co., Ltd.	Subsidiary	Sales	194,434	42	Net 90 days	Note 1	Note 1	$ 233,442	58	
Foxconn Interconnect Technology Limited	HongFuJing Precision Electronics (Shenzhen) Co., Ltd.	Subsidiary	Sales	554,390	3	Payment term 90 days	Note 1	Note 1	1,702,112	9	
Foxconn Interconnect Technology Limited	HongFuJing Precision Electronics (Wuhan) Co., Ltd.	Subsidiary	Sales	210,025	1	Payment term 90 days	Note 1	Note 1	106,481	1	
Foxconn Interconnect Technology Limited	HongFuJing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	240,316	1	Payment term 90 days	Note 1	Note 1	252,979	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)	Footnote
Foxconn Interconnect Technology Limited	HongFuJing Precision Electronics (Kunshan) Co., Ltd.	Subsidiary	Sales	$ 130,041	1	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	Shenzhen FuGui Precision Industrial Co., Ltd.	Subsidiary	Sales	128,870	1	Payment term 60 days	Note 1	Note 1	124,945	1	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	159,368	1	Payment term 60 days	Note 1	Note 1	108,237	1	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	556,227	3	Payment term 90 days	Note 1	Note 1	632,239	3	
Foxconn Interconnect Technology Limited	CyberTAN Technology, Inc.	Affiliate	Purchases	115,672	1	Payment term 90 days	Note 1	Note 1	(43,399)	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Co., Ltd.	Affiliate	Sales	450,630	2	Payment term 90 days	Note 1	Note 1	596,510	3	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	238,284	1	Payment term 90 days	Note 1	Note 1	(518,810)	(4)	
View Great Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	108,742	33	Payment term 60 days	Note 1	Note 1	35,990	30	
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	HongFuJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	159,218	52	Payment term 90 days	Note 1	Note 1	$ 213,069	-	
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	150,373	9	Net 60 days	Note 1	Note 1	187,196	7	
Jusda International Limited	Jusda International SCM Ltd.	Subsidiary	Sales	119,098	7	Net 60 days	Note 1	Note 1	169,506	6	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	338,014	20	Net 60 days	Note 1	Note 1	610,457	22	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	101,746	6	Net 60 days	Note 1	Note 1	192,396	7	
ECMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	5,035,469	21	Payment term 75 days	Note 1	Note 1	3,532,796	14	
Ecmms Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,202,556	14	Net 120 days	Note 1	Note 1	8,258,443	32	
ECMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	257,729	1	Payment term 30 days	Note 1	Note 1	(238,477)	(2)	

			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)	Footnote
ECMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	116,137	-	Net 60 days	Note 1	Note 1	42,175	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	189,022	1	Payment term 90 days	Note 1	Note 1	223,106	1	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	13,666,770	62	Payment term 90 days	Note 1	Note 1	12,598,696	62	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R. O	Subsidiary	Sales	741,851	3	Net 45 days	Note 1	Note 1	1,178,925	6	
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	247,438	1	Payment term 60 days	Note 1	Note 1	345,490	2	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	171,536	1	Payment term 45 days	Note 1	Note 1	125,919	1	
HongFuJing Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	558,285	99	Payment term 60 days	Note 1	Note 1	459,430	100	
HeNan YuZhan Technology Limited	Shenzhen Yuzhan Technology Limited	Subsidiary	Sales	203,774	2	Payment term 90 days	Note 1	Note 1	109,979	-	
HeNan YuZhan Technology Limited	IPL INTERNATIONAL LIMITED	Subsidiary	Sales	12,663,813	98	Net 30 days	Note 1	Note 1	28,534,641	94	
Jincheng Futaihua Precision Electronic Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	Sales	194,783	3	Payment term 90 days	Note 1	Note 1	217,289	2	
Jincheng Futaihua Precision Electronic Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,119,871	30	Payment term 90 days	Note 1	Note 1	2,667,786	27	
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL INTERNATIONAL LIMITED	Subsidiary	Sales	4,028,801	57	Payment term 90 days	Note 1	Note 1	$ 5,662,476	57	
Jincheng Futaihua Precision Electronic Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Affiliate	Sales	525,849	7	Payment term 90 days	Note 1	Note 1	587,948	6	
Jincheng Futaihua Precision Electronic Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Affiliate	Purchases	633,826	12	Payment term 90 days	Note 1	Note 1	(802,114)	(16)	
Lankao Yuzhan Precision Technology Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	Sales	1,534,111	100	Payment term 90 days	Note 1	Note 1	2,117,614	99	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fertile Plan international Logistics Co., Ltd.	Subsidiary	Sales	124,808	-	Net 90 days	Note 1	Note 1	139,228	-	

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)	Footnote
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	157,352	1	Payment term 90 days	Note 1	Note 1	485,726	2	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	Sales	248,505	1	Payment term 90 days	Note 1	Note 1	805,126	3	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	CLOUD NETWORK TECHNOLOGY (SAMOA) LIMITED	Subsidiary	Sales	5,466,914	19	Payment term 30 days	Note 1	Note 1	7,487,605	24	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL INTERNATIONAL LIMITED	Subsidiary	Sales	23,054,743	79	Net 30 days	Note 1	Note 1	19,125,351	61	
Fuzhun Precision Tooling (Jiashan)Co., Ltd	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	468,520	100	Net 90 days	Note 1	Note 1	515,983	100	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	188,177	24	Payment term 60 days	Note 1	Note 1	2,131,223	38	
Sharp Jusda Logistics	Sharp Corporation	Affiliate	Purchases	555,605	23	Payment term 30 days	Note 1	Note 1	(230,497)	(42)	
Sharp Jusda Logistics	Sharp Corporation	Affiliate	Purchases	1,692,387	71	Payment term 30 days	Note 1	Note 1	(1,134,717)	(53)	
Chongqing FuGui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	886,017	77	Net 90 days	Note 1	Note 1	518,559	72	
Shenzhen FuGui Precision Industrial Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	153,012	1	Payment term 90 days	Note 1	Note 1	162,032	-	
Shenzhen FuGui Precision Industrial Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	Sales	430,736	2	Payment term 90 days	Note 1	Note 1	646,395	1	
Shenzhen FuGui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	Sales	4,071,812	18	Payment term 90 days	Note 1	Note 1	13,448,879	23	
Shenzhen FuGui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	17,619,376	79	Payment term 90 days	Note 1	Note 1	$ 44,783,614	76	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	134,021	-	Net 60 days	Note 1	Note 1	347,753	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ. S. R. O.	Subsidiary	Sales	4,140,749	2	Net 45 days	Note 1	Note 1	9,593,445	4	

			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)	Footnote
Cloud Network Technology Singapore Pte. Ltd.	Funinig Precision Component Co., Ltd.	Subsidiary	Sales	10,337,866	5	Net 90 days	Note 1	Note 1	16,009,495	7	
Cloud Network Technology Singapore Pte. Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	6,209,134	3	Payment term 90 days	Note 1	Note 1	11,048,493	5	
Cloud Network Technology Singapore Pte. Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,996,026	1	Payment term 90 days	Note 1	Note 1	1,738,145	1	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	274,670	-	Payment term 30 days	Note 1	Note 1	790	-	
Cloud Network Technology Singapore Pte. Ltd.	INGRASYS (SINGAPORE) PTE. LTD.	Subsidiary	Sales	3,009,711	2	Net 60 days	Note 1	Note 1	7,018,218	3	
Cloud Network Technology Singapore Pte. Ltd.	HongFuJing Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	179,179	-	Net 60 days	Note 1	Note 1	112,493	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen FuGui Precision Industrial Co., Ltd.	Subsidiary	Sales	746,838	-	Net 60 days	Note 1	Note 1	450,725	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	8,282,096	4	Payment term 30 days	Note 1	Note 1	17,938,966	8	
Cloud Network Technology Singapore Pte. Ltd.	Ipl International Limited	Subsidiary	Sales	112,492	-	Net 30 days	Note 1	Note 1	111,937	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	6,132,522	3	Net 90 days	Note 1	Note 1	6,680,982	3	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	Sales	173,313	-	Net 120 days	Note 1	Note 1	174,015	-	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology, Inc.	Affiliate	Purchases	234,228	-	Payment term 90 days	Note 1	Note 1	(235,168)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	200,478	-	Payment term 90 days	Note 1	Note 1	($ 204,343)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	105,257	-	Payment term 60 days	Note 1	Note 1	70,245	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	8,839,728	100	Net 30 days	Note 1	Note 1	12,067,995	100	

			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)	Footnote
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	4,007,421	100	Net 45 days	Note 1	Note 1	6,643,015	97	
Shanxi Yuding Precision Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Affiliate	Purchases	1,172,071	30	Payment term 30 days	Note 1	Note 1	(3,852,118)	(68)	
Cloud Network Technology USA Inc.	FIXCONN CZ S. R. O.	Subsidiary	Sales	156,417	-	Net 45 days	Note 1	Note 1	56,802	-	
Cloud Network Technology USA Inc.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	Sales	159,086	-	Payment term 90 days	Note 1	Note 1	224,400	2	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,054,939	6	Payment term 30 days	Note 1	Note 1	1,883,063	13	
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	178,246	-	Payment term 30 days	Note 1	Note 1	418,588	1	
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	175,150	-	Net 45 days	Note 1	Note 1	322,873	1	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	50,174,233	99	Payment term 30 days	Note 1	Note 1	45,512,470	98	
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	166,297	-	Net 45 days	Note 1	Note 1	185,611	-	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Sales	3,017,912	90	Payment term 45 days	Note 1	Note 1	2,703,069	99	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	424,021	68	Payment term 60 days	Note 1	Note 1	432,733	72	
Fortunebay Technology Pte. Ltd.	Rising Stars Mobile India Private Limited	Subsidiary	Sales	121,984	20	Net 60 days	Note 1	Note 1	72,525	12	
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	281,408	71	Payment term 90 days	Note 1	Note 1	515,014	44	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	184,295	21	Payment term 90 days	Note 1	Note 1	299,861	19	
Hebi Yuzhan Precision Technology Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	Sales	427,602	50	Payment term 90 days	Note 1	Note 1	$ 805,733	52	
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	121,988	14	Payment term 90 days	Note 1	Note 1	233,153	15	

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)	Footnote
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	164,209	44	Net 60 days	Note 1	Note 1	85,292	15	
Triple Win Technology (Jincheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	3,357,722	100	Payment term 90 days	Note 1	Note 1	3,078,688	95	
Triple Win Technology (Jincheng) Co., Ltd.	BEST EVER INDUSTRIES LTD.	Subsidiary	Sales	143,963	-	Payment term 90 days	Note 1	Note 1	149,530	-	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	244,734	54	Payment term 30 days	Note 1	Note 1	397,738	58	
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,575,221	17	Payment term 90 days	Note 1	Note 1	1,613,078	18	
Fuhong Precision Component (Bac Giang) Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	Sales	253,572	3	Payment term 90 days	Note 1	Note 1	513,471	6	
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,531,915	80	Payment term 90 days	Note 1	Note 1	6,879,957	76	

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.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from Related Parties Reaching NT$100 Million or 20% of Paid-in Capital or More
March 31, 2020

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2020	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	Subsidiary	$ 59,855,877	1	$ 6,246,081	Subsequent collection	$ 18,971,829	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	16,069,892 (Shown as other receivables) (Note)	-	3,303,031	Subsequent collection	- -	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	303,402,577 (Shown as other receivables) (Note)	-	-	-	81,052,238	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	135,033,598 (Shown as other receivables) (Note)	-	20,894,166	Subsequent collection	50,161,103	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	99,846,793 (Shown as other receivables) (Note)	-	5,919	Subsequent collection	24,155,630	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	77,919,944 (Shown as other receivables) (Note)	-	20,068,145	Subsequent collection	28,685,820	-
Hon Hai Precision Industry Co., Ltd.	ECMMS PRECISION SINGAPORE PTE. LTD.	Subsidiary	5,781,115	1	108,819	Subsequent collection	-	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Affiliate	5,363,603	1	1,998,056	Subsequent collection	-	2,011
Hon Hai Precision Industry Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	2,018,956	-	2,018,956	Subsequent collection	-	757
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Hangzhou) Co., Ltd.	Affiliate	1,513,281	1	244	Subsequent collection	787,187	567
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	913,575	2	225	Subsequent collection	898,594	343
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) SDN. BHD.	Affiliate	788,315	1	87	Subsequent collection	354,408	296
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	582,518	-	563	Subsequent collection	152,276	218
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	560,245	1	-	-	222,782	210
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	359,657	-	17	Subsequent collection	93,753	135
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	317,863	1	16	Subsequent collection	156,658	119
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	310,984	1	18,732	Subsequent collection	186,683	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Synology Optronics	Other related party	299,509	1	-	-	152,104	112

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2020	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 Technology Pte. Ltd.	Affiliate	$ 287,369	-	$ -	-	$ 102,592	$ 108
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	283,667	1	-	-	90,752	106
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol S. R. O.	Subsidiary	239,178	2	17	Subsequent collection	33,371	-
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	156,379	2	1,883	Subsequent collection	106,411	-
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	127,191	-	-	-	76,500	48
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	125,086	1	272	Subsequent collection	57,325	47
Hon Hai Precision Industry Co., Ltd.	Pan International Electronics (Malaysia)	Affiliate	124,210	-	-	-	-	47
Shunsin Technology (Zhong Shan) Co., Ltd.	Triple Win Technology (ShenZhen) Co., Ltd.	Subsidiary	251,873	3	-	-	92,670	-
Ambit Microsystem (Shanghai) Co., Ltd.	Amb Logistics Limited	Subsidiary	407,817	5	-	-	407,817	-
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	162,277	3	4,755	Subsequent collection	157,522	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	127,255	8	-	-	127,255	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	1,240,797	7	-	-	1,240,797	-
Amb Logistics Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	457,835	5	-	-	457,835	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	2,684,426	1	1,900,500	Subsequent collection	1,849,372	-
Ingrasys Technology Co., Ltd.	Foxconn Global Services Division S. R. O.	Subsidiary	215,231	-	207,819	Subsequent collection	41,310	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	325,717	1	185,158	Subsequent collection	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	1,493,745	5	530,873	Subsequent collection	413,652	-
Ingrasys Technology Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	1,923,346	3	780,661	Subsequent collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	5,042,611	3	2,514,186	Subsequent collection	1,766,799	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	285,861	2	179,567	Subsequent collection	-	-
Ingrasys Technology Co., Ltd.	Shenzhen FuGui Precision Industrial Co., Ltd.	Subsidiary	321,262	6	580	Subsequent collection	286,332	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	229,350	2	61,158	Subsequent collection	63,258	-
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Singapore Pte. Ltd.	Subsidiary	381,230	2	111,029	Subsequent collection	16,910	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	195,693	7	14,433	Subsequent collection	112,624	-

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2020	Turnover Rate	Overdue Receivables		Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
					Amount	Action Taken		
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	$ 174,774	4	$ 1,990	Subsequent collection	$ 794	$ -
Ci Fu Technology Holding Limited	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	160,347	-	160,347	Subsequent collection	-	-
Ingrasys Technology USA Inc.	ECMMS Precision Singapore Pte. Ltd.	Subsidiary	211,501	1	-	Subsequent collection	-	-
Hon-Ling Technology Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	353,499	4	353,499	Subsequent collection	-	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	388,458	9	388,458	Subsequent collection	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	3,406,343	1	2,833,897	Subsequent collection	639,885	-
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	313,776	3	105,465	Subsequent collection	2,616	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	5,307,529	2	-	-	3,295,070	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	3,275,629	10	-	-	116,411	1,228
FuTaiJing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	6,953,446	6	2,630,789	Subsequent collection	1,933,375	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	5,651,081	2	-	-	345,942	-
CARSTON LTD.	FIH (Hong Kong) Limited	Subsidiary	112,591	3	-	-	112,591	-
CARSTON LTD.	HongFuJing Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	176,285	-	168,527	Subsequent collection	-	-
CARSTON LTD.	IPL International Limited	Subsidiary	1,786,623	-	1,786,623	Subsequent collection	1,760,526	-
HongFuJing Precision Industry (Shenzhen) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	266,454	-	104,941	Subsequent collection	15,717	-
HongFuJing Precision Industry (Shenzhen) Co., Ltd.	CARSTON LTD.	Subsidiary	419,490	1	358,222	Subsequent collection	14,957	-
HongFuJing Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	721,924	2	332,874	Subsequent collection	426,362	-
HongFuJing Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	2,204,353	1	650,609	Subsequent collection	650,435	-
HongFuJing Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	314,117	-	116,317	Subsequent collection	45,724	-
HongFuJing Precision Industry (Shenzhen) Co., Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Subsidiary	490,164	-	471,248	Subsequent collection	15,733	-
HongFuJing Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	492,876	-	236,358	Subsequent collection	143,415	-
HongFuJing Precision Industry (Shenzhen) Co., Ltd.	Shenzhen FuGui Precision Industrial Co., Ltd.	Subsidiary	147,438	-	33,753	Subsequent collection	38,291	-
HongFuJing Precision Industry (Shenzhen) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	101,278	-	6,534	Subsequent collection	373	-
ShunSin Technology Holdings Limited	Shunsin Technology (Zhong Shan) Limited	Subsidiary	145,351	-	-	-	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	3,897,206	-	187	Subsequent collection	3,713,905	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Smart Top International Ltd.	Subsidiary	193,250	-	164,157	Subsequent collection	187,441	-

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Fuding Electronic Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	$ 2,383,521	1	$ 2,830	Subsequent collection	$ 860,335	$ -
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	4,524,050	4	-	-	1,655,608	-
Triple Win Technology (Shenzhen) Co., Ltd.	Triple Win Technology (Jincheng) Co., Ltd.	Subsidiary	2,398,920	2	-	-	8	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	628,134	-	74,093	Subsequent collection	-	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	183,588	-	11,122	Subsequent collection	-	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Tripleheads International Limited	Subsidiary	144,568	-	3,588	Subsequent collection	-	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Suzhou Ennoconn Corporation	Affiliate	101,804	-	-	-	-	38
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	5,070,801	-	2,638,751	Subsequent collection	1,081,465	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Smart Top International Limited	Subsidiary	690,765	-	118,160	Subsequent collection	368,780	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	187,689	-	12,540	Subsequent collection	452	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,266,992	1	347,693	Subsequent collection	458,585	-
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	1,235,445	4	-	-	1,235,445	-
Hightech Electronics Components Inc.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	224,566	5	-	-	-	-
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiary	513,927	3	-	-	96,736	-
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	2,520,992	3	-	-	1,565,914	-
Hightech Electronics Components Inc.	Foxconn Japan Co., Limited	Subsidiary	126,220	4	-	-	148	-
Smart Top International Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	279,400	-	-	-	63	-
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	1,296,552	1	639,866	Subsequent collection	1,296,552	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	1,850,230	-	1,052,643	Subsequent collection	326,648	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Subsidiary	216,969	-	216,969	Subsequent collection	-	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	203,647	2	5,619	Subsequent collection	104,885	76
ECMMS S. A. DE C. V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	267,084	2	227,358	Subsequent collection	-	-
ECMMS S. A. DE C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	428,107	4	300,327	Subsequent collection	163,465	-
Foxconn CZ S. R. O.	Foxconn Technology CZ S. R. O.	Subsidiary	129,585	8	50,740	Subsequent collection	-	-

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Foxconn CZ S. R. O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	$ 366,803	4	$ 210,387	Subsequent collection	$ 89,926	$ -
Foxconn Global Services Division S.R.O.	ECMMS Precision Singapore Pte. Ltd.	Subsidiary	114,888	-	104,311	Subsequent collection	26,633	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jin Cheng) Co., Ltd.	Subsidiary	187,644	-	181,305	Subsequent collection	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	FuShiRui Precision Industry (JinCheng) Co., Ltd.	Subsidiary	108,536	-	108,536	Subsequent collection	7	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	669,160	1	535,915	Subsequent collection	480,889	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	212,459	1	9,120	Subsequent collection	3,509	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	255,234	2	-	-	79,036	-
Foxconn EMS, Inc.	Carston Ltd.	Subsidiary	160,551	-	111,912	Subsequent collection	78,065	-
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	110,985	1	65,761	Subsequent collection	13,467	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	842,200	1	671,927	Subsequent collection	189,117	-
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	140,398	-	105,824	Subsequent collection	-	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	260,215	-	218,934	Subsequent collection	-	-
Jizhun Precision Industry (Huizhou) Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	333,839	-	287,800	Subsequent collection	61,165	-
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	296,101	3	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	128,324	-	1,308	Subsequent collection	15,141	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Subsidiary	224,083	-	72,947	Subsequent collection	96,446	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	161,559	-	20,794	Subsequent collection	30,356	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	138,842	-	2,439	Subsequent collection	19,432	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	256,865	-	707	Subsequent collection	107,183	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	148,050	-	-	-	47,708	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	1,211,343	-	1,066,759	Subsequent collection	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	135,005	-	4,975	Subsequent collection	9,597	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuGui Precision Industrial Co., Ltd.	Subsidiary	143,226	-	-	-	9,914	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Sharp Universal Technology (Shen Zhen) Co., Ltd.	Affiliate	181,235	-	-	-	39,991	68

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PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	$ 179,029	11	$ 78,346	Subsequent collection	37,625	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	14,884,116	3	7,310,176	Subsequent collection	7,088,760	-
Foxconn BAJA California S. A. DE C. V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiary	765,562	2	422,434	Subsequent collection	166,112	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	616,753	-	542,599	Subsequent collection	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De (Wuhan) Trading Co., Ltd.	Subsidiary	512,931	-	512,931	Subsequent collection	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	454,334	-	216,030	Subsequent collection	-	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Subsidiary	119,709	-	-	Subsequent collection	115,321	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Subsidiary	136,264	-	85,957	Subsequent collection	136,264	-
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongzhun Precision Industry Co., Ltd.	Affiliate	5,843,894	2	2,401,023	Subsequent collection	2,478,928	2,191
Foxconn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	109,998	1	78,239	Subsequent collection	78,239	-
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	379,145	2	179,292	Subsequent collection	-	-
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	126,724	5	34,363	Subsequent collection	36,751	-
PCE Technology De Juarez S.A. De C.V.	ECMMS Precision Singapore Pte. Ltd.	Subsidiary	314,580	4	-	-	161,936	-
PCE Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	404,828	5	-	-	162,939	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	411,827	-	126,021	Subsequent collection	126,059	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	4,507,901	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	284,391	1	77,519	Subsequent collection	82,295	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	131,469,964	2	1,457,359	Subsequent collection	52,271,473	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	847,414	3	50,976	Subsequent collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	278,161	-	233,453	Subsequent collection	618	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	257,302	-	243,904	Subsequent collection	157,266	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	946,907	1	551,042	Subsequent collection	10,991	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hong Ding Management Consultants (Shenzhen) Co., Ltd.	Subsidiary	170,376	-	170,376	Subsequent collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Subsidiary	317,484	-	317,484	Subsequent collection	322	-

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Honfujin Precision Electronics (Chongqing) Co., Ltd.	HighTech Electronics Components Inc.	Subsidiary	$ 4,715,519	3	$ 13,707	Subsequent collection	$ 3,372,374	$ -
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	859,170	1	591,255	Subsequent collection	8,724	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	136,730	-	136,730	Subsequent collection	-	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	1,050,481	3	179,435	Subsequent collection	419,902	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Yantaishi Fulitong International Trading Co., Ltd.	Subsidiary	691,200	2	-	-	332,233	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	HongFuTai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	107,468	-	5,246		53,703	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	141,786	3	29,507	Subsequent collection	34,014	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	205,295	2	15,363	Subsequent collection	-	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	22,318,670	2	6,684,055	Subsequent collection	5,981,462	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	6,135,280	3	2,504,627	Subsequent collection	1,648,802	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	237,826	2	68,881	Subsequent collection	3,942	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	118,824,568	3	4,319	Subsequent collection	32,949,450	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hangzhou GD Electronics Co., Ltd.	Affiliate	205,391	2	-	-	104,055	77
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	110,358	-	3,773	Subsequent collection	543	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co., Ltd.	Subsidiary	423,545	-	423,545	Subsequent collection	-	-
Yantai Fuhuada Precision Electronics Co., Ltd.4242	Sharp Universal Technology (Shen Zhen) Co., Ltd.	Affiliate	112,984 (Including amount tr ansferred as other r eceivables)	-	87,528	Subsequent collection	28,891	42
42Anpinda Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	168,362	2	-	-	10,394	-
Jusda Supply Chain Management Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	158,781	-	-	-	6,696	-
Jusda Supply Chain Management Co., Ltd.	Jusda International Limited	Subsidiary	257,318	-	229,486	Subsequent collection	-	-
System Integration Electronics (Hangzhou) Co., Ltd.	Haining System Integration Electronics Technology Co., Ltd.	Subsidiary	960,714	9	-	-	960,714	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	23,575,336	2	18,105,534	Subsequent collection	8,814,726	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	6,230,574	2	-	-	452,621	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Subsidiary	331,723,472	2	30,718,469	Subsequent collection	109,171,879	-

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Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	$ 1,549,849	1	$ 973,633	Subsequent collection	$ 355,555	$ -
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	159,871	-	-	-	43,351	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Subsidiary	604,089	-	482,179	Subsequent collection	43,345	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	606,832	7	-	-	158,072	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	834,114	2	741,195	Subsequent collection	3,296	-
Zhengzhou Fulianwang Electronic Technology Co., Ltd.	ShenZhen Fulianwang Internet of Things Intelligent Home Furnishing Co.Ltd.	Subsidiary	145,021	-	145,021	Subsequent collection	-	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	13,008,360	1	7,467,909	Subsequent collection	3,025,923	-
Profit New Limited	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	21,197,879	1	9,905,369	Subsequent collection	3,022,627	-
Profit New Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	2,656,405	-	1,170,030	Subsequent collection	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	7,898,870	4	7,373,841	Subsequent collection	1,536,566	-
Mega Well Limited	Chongqing Fugui Electronics Co., Ltd.	Subsidiary	136,604	-	-	-	49,243	-
Mega Well Limited	Shenzhen FuGui Precision Industrial Co., Ltd.	Subsidiary	146,749	-	72,702	Subsequent collection	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	67,557,841	2	48,671,479	Subsequent collection	35,042,347	-
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	358,114	2	220,069	Subsequent collection	62,180	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Affiliate	2,627,162	2	-	-	885,479	985
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiary	736,728	3	241,547	Subsequent collection	282,918	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	469,369	9	295,978	Subsequent collection	441,300	-
WWW (Jin Cheng) Co., Ltd.	Beyond Maximum Industrial Ltd.	Subsidiary	201,617	-	172,395	Subsequent collection	174,226	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	184,626	1	-	-	162,576	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	82,812,283	2	-	-	66,618,690	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	1,369,119	4	-	-	941,375	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	218,597	7	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	988,089	-	988,056	Subsequent collection	988,013	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,057,153	3	-	-	-	-

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2020	Turnover Rate	Overdue Receivables Amount	Overdue Receivables Action Taken	Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	$ 10,480,671	2	$ 992,176	Subsequent collection	$ 992,181	$ -
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,494,232	-	1,381,169	Subsequent collection	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	104,588	2	50,387	Subsequent collection	44,454	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	233,442	2	-	-	14,794	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	1,702,112	1	1,079,611	Subsequent collection	1,152,254	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	106,481	3	-	-	67,801	-
Foxconn Interconnect Technology Limited	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	252,979	3	50,211	Subsequent collection	111,377	-
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	124,945	4	19,426	Subsequent collection	88,869	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	108,237	6	7,030	Subsequent collection	36,501	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	632,239	3	318	Subsequent collection	144,662	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Co.	Affiliate	596,510	3	-	-	143,187	224
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	301,856	-	248,846	Subsequent collection	15,313	113
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	354,339	1	177,301	Subsequent collection	187,674	133
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	213,069	2	-	-	53,175	-
Guizhou Funayuanchuang Technology Co., Ltd.	TianJin FuNaYuanChuang Technology Co., Ltd.	Subsidiary	110,534	-	110,534	Subsequent collection	-	-
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	187,196	3	-	-	-	-
Jusda International Limited	Shenzhen Fertile Plan international Logistics Co., Ltd.	Subsidiary	326,239	-	-	-	-	-
Jusda International Limited	Jusda International Supply Chain Management Co., Ltd.	Subsidiary	169,506	3	-	-	-	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	610,457	2	-	-	-	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	192,396	2	-	-	-	-
Fushirui Chengdu Precision Industry Co., Ltd.	Fushirui Precision Industry (Jincheng) Co., Ltd.	Subsidiary	129,111	-	129,111	Subsequent collection	-	-
Fushirui Chengdu Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	104,386	-	104,386	Subsequent collection	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	193,591	-	193,575	Subsequent collection	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	347,414	-	325,782	Subsequent collection	92,040	-
Hongfuzhun Precision Shenzhen Co., Ltd.	IPL International Limited	Subsidiary	334,597	-	334,597	Subsequent collection	43,707	-

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2020	Turnover Rate	Overdue Receivables Amount	Overdue Receivables Action Taken	Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
ECMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	$ 3,532,796	4	$ 16,833	Subsequent collection	$ 2,061,078	$ -
ECMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	412,190	-	319,889	Subsequent collection	67,743	-
ECMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	8,258,443	1	3,897,177	Subsequent collection	7,104,050	-
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	192,414	1	110,007	Subsequent collection	1,283	-
Anhui HongQing Precision machine Co. Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Subsidiary	155,665	-	146,939	Subsequent collection	-	-
Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology (Zhong Shan) Limited	Subsidiary	370,285	-	-	-	-	-
Fushirui Precision Industry (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	220,543	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	223,106	3	60,624	Subsequent collection	43,558	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	12,598,696	5	3,296,638	Subsequent collection	2,493,398	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S. R. O.	Subsidiary	1,178,925	3	614,959	Subsequent collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea Inc.	Subsidiary	154,756	1	135,163	Subsequent collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	345,490	5	90,615	Subsequent collection	230,170	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	125,919	3	-	-	976	-
Shenzhen Hongzhaoda Technology services Co., Ltd.	Carston Ltd.	Subsidiary	102,688	-	40,517	Subsequent collection	46,853	-
HongFuJing Precision Electronics (GuiYang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	459,430	5	1,079	Subsequent collection	-	-
Henan Yuzhan Technology Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	186,717	-	183,986	Subsequent collection	-	-
Henan Yuzhan Technology Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	109,979	2	-	-	-	-
Henan Yuzhan Technology Limited	Cloud Network Technology (Samoa) Limited	Subsidiary	1,180,076	-	1,180,076	Subsequent collection	-	-
Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	28,534,641	2	20,094,670	Subsequent collection	9,795,715	-
Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	166,830	-	134,076	Subsequent collection	76,211	-
Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	757,243	-	618,444	Subsequent collection	62,093	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	217,289	7	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	133,048	2	101,249	Subsequent collection	10,658	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	2,667,786	4	-	-	-	-

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2020	Turnover Rate	Overdue Receivables Amount	Overdue Receivables Action Taken	Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	$ 5,662,476	2	$ 3,227,194	Subsequent collection	$ 1,508,561	$ -
Jincheng Futaihua Precision Electronic Co., Ltd.	Wuhan YuZhan Technology Limited	Subsidiary	367,476	-	367,476	Subsequent collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd	Affiliate	587,948	7	-	-	-	220
Lankao Yufu Precision Technology Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	2,117,614	3	-	-	63,919	-
Ur Industry Materials (LangFang) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	105,818	-	14,455	Subsequent collection	91,363	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	139,228	7	-	-	36,094	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	485,726	1	202,880	Subsequent collection	15,556	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Subsidiary	108,039	-	36,280	Subsequent collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	805,126	1	403,442	Subsequent collection	229,185	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	1,329,209	-	1,325,123	Subsequent collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	7,487,605	1	4,694,074	Subsequent collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	19,125,351	2	4,050,259	Subsequent collection	452,110	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,392,109	-	1,390,065	Subsequent collection	881	-
Fuzhun Precision Tooling (Jiashan)Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	515,983	2	-	-	99,355	-
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	3,709,137	-	3,709,137	Subsequent collection	-	-
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	2,131,223 (Including amount transferred as other receivables)	-	1,916,732	Subsequent collection	379,938	799
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Sharp Universal Technology (Shen Zhen) Co., Ltd.	Affiliate	246,212 (Including amount transferred as other receivables)	-	246,212	Subsequent collection	17,038	92
Sharp Jusda Logistics Corporation	Jusda Supply Chain Management Corporation	Subsidiary	254,982	-	230,031	Subsequent collection	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	826,748	7	13,942	Subsequent collection	812,806	310
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	518,559	7	-	-	518,559	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	162,032	7	17,358	Subsequent collection	56,507	-
Shenzhen Fugui Precision Industrial Co., Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	646,395	2	6,482	Subsequent collection	170,397	-

Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2020	Turnover Rate	Overdue Receivables Amount	Overdue Receivables Action Taken	Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	$ 13,448,879	1	$ 11,377,601	Subsequent collection	$ 1,507,033	$ -
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	44,783,614	1	36,662,265	Subsequent collection	12,008,633	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	347,753	1	272,729	Subsequent collection	12,320	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	9,593,445	2	7,669,537	Subsequent collection	500,089	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	16,009,495	3	5,783,887	Subsequent collection	1,894,861	-
Cloud Network Technology Singapore Pte. Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	11,048,493	2	2,862,771	Subsequent collection	3,627,177	-
Cloud Network Technology Singapore Pte. Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	1,738,145	5	469,856	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	7,018,218	2	4,066,361	Subsequent collection	4,499	-
Cloud Network Technology Singapore Pte. Ltd.	HongFuJing Precision Electronics (GuiYang) Co., Ltd.	Subsidiary	112,493	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	450,725	3	102,427	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	17,938,966	2	13,659,200	Subsequent collection	1,517,564	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	111,937	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	6,680,982	4	2,070,680	Subsequent collection	1,354,850	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria de Eletronicos Ltda.	Subsidiary	174,015	8	-	-	22,182	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	12,067,995	1	6,274,122	Subsequent collection	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	193,449	-	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	6,643,015	2	3,192,776	Subsequent collection	1,507,033	-
Cloud Network Technology USA Inc.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	224,400	4	12,622	Subsequent collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,883,063	5	561,797	Subsequent collection	471,722	-
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	418,588	1	333,032	Subsequent collection	164,282	-
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	322,873	2	239,477	Subsequent collection	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	45,512,470	2	11,352,317	Subsequent collection	3,086,102	-
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	185,611	-	18,212	Subsequent collection	18,212	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	184,126	-	-	-	-	-

					Overdue Receivables			
Purchaser/seller	Counterparty	Relationship with the counterparty	Balance as at March 31, 2020	Turnover Rate	Amount	Action Taken	Amount Collected Subsequent to the Balance Sheet Date	Allowance for Doubtful Accounts
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.,	Falcon Precision Trading Limited	Subsidiary	$ 2,703,069	9	$ 1,395,848	Subsequent collection	$ 513,440	$ -
Furtunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	432,733	4	190	Subsequent collection	417,192	-
Wuhan Yuzhan Precision Technology Co., Ltd	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	515,014	1	515,014	Subsequent collection	-	-
Wuhan Yuzhan Precision Technology Co., Ltd	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	507,594	1	411,899	Subsequent collection	217,248	-
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	299,861	3	194,217	Subsequent collection	299,861	-
Hebi Yuzhan Precision Technology Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	805,733	1	94	Subsequent collection	805,733	-
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronics Co., Ltd.	Subsidiary	233,153	1	161,975	Subsequent collection	233,153	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	102,856	1	59,305	Subsequent collection	-	-
Triple Win Technology (Jincheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	3,078,688	5	-	-	3,078,688	-
Triple Win Technology (Jincheng) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	149,530	7	-	-	29,420	-
Ensky Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	213,937	-	169,928	Subsequent collection	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	39,738	1	347,171	Subsequent collection	397,738	-
Premier Image Technology (China) Ltd.	Premier Image Technology (H.K), Ltd.	Subsidiary	1,111,930	-	1,111,930	Subsequent collection	-	-
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,613,078	3	489,674	Subsequent collection	449,561	-
Fuhong Precision Component (Bac Giang) Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	513,471	2	357,257	Subsequent collection	-	-
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,879,957	5	2,082,158	Subsequent collection	785,010	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Significant Inter-company Transactions during the Reporting Period
January 1, 2020 to March 31, 2020

Table 7

Expressed in thousands of NTD
(Except as otherwise indicated)

No. (Note 1)	Company Name	Counter Party	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	$ 303,402,577	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and Subsidiaries	Subsidiary	Purchases	51,010,263	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	BEST LEAP ENTERPRISES LIMITED	Subsidiary	Purchases	66,097,287	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S. R. O.	Subsidiary	Purchases	15,628,866	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Other receivables	135,033,598	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	99,846,793	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	303,402,577	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	77,919,944	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Purchases	148,914,410	Note 3	16
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Accounts payable	296,265,780	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Accounts payable	134,771,525	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Accounts payable	130,314,921	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Purchases	94,707,082	Note 3	10
1	Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	11,695,683	Note 3	1
2	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Accounts receivable	131,469,964	Note 3	4
2	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Sales	73,551,458	Note 3	8
3	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	17,227,220	Note 3	2
4	HongFuJing Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Accounts receivable	118,824,568	Note 3	4
4	HongFuJing Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Sales	93,331,606	Note 3	10
5	NanNing FuGui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	11,320,666	Note 3	1
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Accounts receivable	331,723,472	Note 3	11

No. (Note 1)	Company Name	Counter Party	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 4)
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Sales	$ 185,898,505	Note 3	20
7	Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	10,105,822	Note 3	1
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	67,557,841	Note 3	2
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	30,913,006	Note 3	3
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	82,812,283	Note 3	3
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	44,083,891	Note 3	5
10	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	13,666,770	Note 3	1
11	HeNan YuZhan Technology Limited	IPL International Limited	Subsidiary	Sales	12,663,813	Note 3	1
12	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	23,054,743	Note 3	2
13	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	44,783,614	Note 3	1
13	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	17,619,376	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	10,337,866	Note 3	1
15	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	45,512,470	Note 3	2
15	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	50,174,233	Note 3	5

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

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

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

Note 5: For balance sheet accounts, transactions exceeding 1% of the consolidated total assets should be disclosed; for income statement accounts, transactions exceeding 1% of the consolidated total revenue should be disclosed.

All the transactions had been eliminated when preparing consolidated financial statements.

Note 6: Above transactions with related parties were based on the financial statements of the company for the same period which was reviewed by independent accountants

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on Investees
March 31, 2020

Table 8

Expressed in thousands of NTD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at March 31, 2020: Number of shares	Shares held as at March 31, 2020: Ownership (%)	Shares held as at March 31, 2020: Book value	Net profit (loss) of the investee for the period	Investment income (loss) recognized by the Company for the period	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	$ 230,694,843	$ 230,694,843	8,061,628,748	100	$ 1,163,359,635	$ 4,086,448	$ 4,307,535	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	34,432,479	34,432,479	130,000,000	24	47,769,274	-	-	Note 6, 9
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	18,520,849	18,520,849	543,010,000	100	20,705,114	(45,411)	(45,411)	
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,174,960,419	98	23,326,957	(88,038)	(86,206)	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,098,730,000	100	16,951,573	4,911	4,911	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	18,181,911	37,883	37,883	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	39,704,403	715,849	715,849	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	10,245,742	394,879	394,884	Note 1
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacture of computer wifi card and wifi module	539,450	539,450	53,333,780	99	705,847	15,255	15,174	
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebgindustria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	177,296	(93,017)	(93,008)	
Hon Hai Precision Industry Co., Ltd.	Hongzhun Precision Industry Co., Ltd.	Taiwan	Design sales, and manufacturing of Mag/AI casing and mechanic parts	481,782	481,782	139,725,801	10	9,736,551	493,782	52,581	Note 1, 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	45,724,090	44,669,433	1,488,605,405	100	57,249,374	1,516,795	1,516,795	Note 1

				Initial investment amount		Shares held as at March 31, 2020					
Investor	Investee	Location	Main business activities	Balance as at March 31, 2020	Balance as at December 31, 2019	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the period	Investment income (loss) recognized by the Company for the period	Footnote
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	$ 1,611,500	$ 1,611,500	341,678,900	100	$ 3,996,111	$ 12,182	$ 12,182	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	300,280,000	100	3515,778	9,630	9,630	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	12,416,394	9,259,474	403,837,542	100	11,970,615	(946,423)	(946,423)	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	3,247,330	3,247,330	72,163,188	100	1,456,453	(2,074)	(2,074)	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Co.	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	2,400,398	8,882	3,671	Note 1, 3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	904,411	904,411	96,900,000	100	810,504	(1,589)	(1,514)	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services.	1,836,463	1,836,463	183,646,250	75	952,571	(14,250)	(10,660)	
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	99,467	32,433	529	Note 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	1,444,555	1,444,555	65,810,751	65	475,923	(7,849)	(5,070)	Note 5
Hon Hai Precision Industry Co., Ltd.	Asia-Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus	16,821,609	16,821,609	1,253,026,812	33	12,732,323	(1,387,282)	(454,167)	Note 7
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	166,927	166,927	441,451	1	175,324	531,441	(128)	Note 8, 11
Hon Hai Precision Industry Co., Ltd.	Others	Others		163,843	163,843	-	-	108,146	296	295	Note 10
Foxconn (Far East) Limited And Subsidiaries	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	24,973,175	24,973,175	91,780,370	18	33,634,170	-	-	Note 6, 9
Hyield, Hon Yuan, Bao Shin and Hon Chi	Hongzhun Precision Industry Co., Ltd.	Taiwan	Design sales, and manufacturing of Mag/AI casing and mechanic parts.	1,992,567	1,992,567	277,194,573	20	19,535,550	493,782	104,351	Note 2, 11

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at March 31, 2020: Number of shares	Shares held as at March 31, 2020: Ownership (%)	Shares held as at March 31, 2020: Book value	Net profit (loss) of the investee for the period	Investment income (loss) recognized by the Company for the period	Footnote
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan-International Industrial Co.	Taiwan	Manufacture and marketing of cables	$ 560,639	$ 560,639	29,620,041	6	$ 691,205	$ 8,882	$ 1,060	Note 3, 11
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	582,292	(16,170)	(1,728)	Note 11
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	46,270,023	22	325,662	(63,337)	(14,208)	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	592,583	592,583	12,802,088	15	697,735	236,362	40,230	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	1,017,326	1,017,326	31,765,515	38	3,441,606	531,441	(9,236)	Note 8, 11
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and sales of machinery, computer and peripheral devices	764,762	614,762	35,028,316	100	(2,191)	(10,389)	(10,682)	Note 11
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	120,772	(3,572)	(6,506)	Note 11
Hyield	Burrage Capital Healthcare Offshare Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	627,470	(151,686)	(151,686)	Note 11
Bao Shin, Hyield, Hon Yuan, 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	27	1,087,133	67,288	17,333	Note 11
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	56,601,286	21	595,593	(42,534)	(8,780)	Note 11
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMD LEDs, imports, exports and sales of these material and semi-manufactured goods	353,120	353,120	17,559,000	12	307,387	(121,660)	(14,022)	Note 11
Bao Shin, Hyield, and Lin Yih	Healthconn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	661,439	34,105	9,101	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at March 31, 2020: Number of shares	Shares held as at March 31, 2020: Ownership (%)	Shares held as at March 31, 2020: Book value	Net profit (loss) of the investee for the period	Investment income (loss) recognized by the Company for the period	Footnote
Bao Shin, Hyield, and Hon Chi	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus	$ 3,045,178	$ 3,045,178	302,022,004	8	$ 2,869,497	($ 1,387,282)	($ 109,470)	Note 7, 11
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	254,905	(27,211)	(8,030)	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	906,334	906,334	18,486,687	27	499,366	2,588	(4,836)	Note 11
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		1,878,399	1,953,798	-		1,813,223	123,341	89,552	Note 10

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 the direct and indirect investee companies own 29.48% of Foxconn Technology Co., Ltd.’s outstanding shares.

Note 3: The Company and its subsidiaries, directly and indirectly, own 26.51% of Pan International Industrial Corporation’s outstanding shares.

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

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

Note 6: The Company and the direct and indirect investee companies own 41.74% of Sharp Corporation’s outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 40.74% of Asia Pacific Telecom Co., Ltd.'s outstanding shares. The number of shares disclosed above is the number of shares after the conversion of Asia Pacific Telecom Co., Ltd.

Note 8: The Company and the direct and indirect investee companies own 38.54% of Ennoconn Corporation's outstanding shares.

Note 9: The investee company is a listed company in Japan. Due to the impact of the coronavirus pandemic, its financial statements have not been approved by the Board of Directors and its financial information is not disclosed. The Group has recognized the investment by using the equity method and recognized the shares of the associates and joint ventures by using the equity method in accordance with the unaudited financial statements prepared by the abovementioned investee company.

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on Investments in Mainland China
January 1, 2020 to March 31, 2020

Table 9

Expressed in thousands of NTD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 2,079,824	Note 1 (2)	$ -	$ -	$ -	$ -	($ 55,113)	61.94	($ 34,137)	$ 7,365,692	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,585,564	Note 1 (2)	151,150	-	-	151,150	(20,055)	100	(20,055)	84,654	131,803	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,396,660	Note 1 (2)	-	-	-	-	(990,267)	61.94	(613,371)	11,694,043	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro- computers, mouse cables, monitor cables, etc.	1,839,193	Note 1 (2)	90,690	-	-	90,690	8,496	100	8,496	2,102,511	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,833,164	Note 1 (2)	-	-	-	-	50,835	61.94	31,487	5,772,195	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	453,450	Note 1 (2)	-	-	-	-	9,028	100	9,028	649,373	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro- computers, mouse cables, monitor cables, etc.	$ 1,348,258	Note 1 (2)	$ 151,150	$ -	$ -	$ 151,150	$ 51,237	75.27	$ 39,168	$ 8,196,239	$ 215,842	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,451,040	Note 1 (2)	-	-	-	-	432,194	75.27	330,391	6,970,112		Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,108,870	Note 1 (2)	-	-	-	-	560,670	100	560,670	111,895,323	1,058,655	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,748,520	Note 1 (2)	1,692,880	-	-	1,692,880	(208,933)	75.27	(159,719)	3,355,966	-	Note 2
Futaije Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	$ 362,760	Note 1 (2)	-	-	-	-	6,455	100	6,455	739,058	-	Note 2
Fuhon Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	347,645	Note 1 (2)	-	-	-	-	98,389	100	98,389	1,055,067	65,599	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,599,780	Note 1 (2)	-	-	-	-	(93,347)	100	(93,347)	8,416,421	82,226	Note 2
Kangzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,413,580	Note 1 (2)	876,670	-	-	876,670	42,200	100	42,200	6,153,808	-	Note 2, 14

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
Futaikang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	$ 173,823	Note 1 (2)	$ -	$ -	$ -	$ -	$ 8,496	100	$ 8,496	$ 311,518	$ -	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer cases	20,163,410	Note 1 (2)	10,610,730	-	-	10,610,730	920,863	100	920,863	34,759,711	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	175,334	Note 1 (2)	-	-	-	-	(123)	100	(123)	411,582	43,834	Note 2
Triple Win Technology (ShenZhen) Co., Ltd.	Manufacturing and marketing of optoelectronic devices, sensitive components, semiconductor, new monitor device and these accessories.	1,299,890	Note 1 (2)	1,299,890	-	-	1,299,890	204,947	100	204,947	4,842,640	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	377,875	Note 1 (2)	-	-	-	-	5,178	100	5,178	1,070,129	-	Note 2
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components	6,906,044	Note 1 (2)	-	-	-	-	(181,342)	100	(181,342)	6,594,181	-	Note 2
Shunsin Technology (Zhong Shan) Limited	Manufacturing and marketing of high frequency wireless communication module and integrated circuit(IC).	3,030,692	Note 1 (2)	740,635	-	-	740,635	135,636	60.05	81,449	5,084,587	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases	$ 4,987,950	Note 1 (2)	$ 755,750	$ -	$ -	$ 755,750	($ 201,862)	100	($ 201,862)	$ 14,758,738	$ -	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	$ 302,300	Note 1 (2)	-	-	-	-	2,087	100	2,087	425,997	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,596,144	Note 1 (2)	-	-	-	-	(56,596)	61.94	(35,056)	(1,778,301)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	370,569	Note 1 (2)	-	-	-	-	13,717	70	9,602	388,094	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	287,336	Note 1 (2)	151,150	-	-	151,150	(626)	100	(626)	100,537	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	4,957,720	Note 1 (2)	991,175	-	-	991,175	(87,887)	100	(87,887)	2,429,881	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,587,827	Note 1 (2)	19,650	-	-	19,650	29,710	100	29,710	6,867,789	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing, and marketing of computer components	2,998,816	Note 1 (2)	-	-	-	-	32,142	100	32,142	4,564,209	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,047,226	Note 1 (2)	5,139,100	-	-	5,139,100	179,914	75.27	137,535	7,961,188	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	$ 77,551	Note 1 (2)	$ -	$ -	$ -	$ -	($ 16,876)	50	($ 8,438)	$ 92,423	$ -	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	14,313,905	Note 1 (2)	2,173,373	-	-	2,173,373	252,463	100	252,463	44,394,175	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	9,835,122	Note 1 (2)	-	-	-	-	1,443,683	27.71	400,056	23,716,164	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	2,267,250	Note 1 (2)	-	-	-	-	(47,900)	61.94	(29,669)	1,892,805	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	14,374,365	Note 1 (2)	-	-	-	-	(1,405,639)	61.94	(870,653)	13,110,929	-	Note 2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	75,049	Note 1 (2)	-	-	-	-	4,914	40	1,966	6,477	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	604,600	Note 1 (2)	-	-	-	-	7,217	100	7,217	586,483	-	Note 2
Hongfujin Precision Industrial (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,851,344	Note 1 (2)	5,831,367	-	-	5,831,367	(268,206)	100	(268,206)	18,362,771	-	Note 2
Hongfujin Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	2,140,284	Note 1 (2)	-	-	-	-	40,130	100	40,130	36,125,847	-	Note 2

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FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	$ 529,025	Note 1 (2)	$ -	$ -	$ -	$ -	$ 27,263	61.94	$ 16,887	$ 200,927	$ -	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	967,360	Note 1 (2)	-	-	-	-	15,664	100	15,664	1,481,199	-	Note 2
Fu Tai Kang Electronics Development (YanTai) Ltd.	Marketing of computer chassis and metal stamping parts	1,813,800	Note 1 (2)	1,813,800	-	-	1,813,800	(26,075)	100	(26,075)	741,013	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Numeric control machine tool manufacturing	1,596,567	Note 1 (2)	-	-	-	-	(3,647)	69.23	(2,525)	1,110,649	-	Note 2
Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	8,917,850	Note 1 (2)	8,010,950	-	-	8,010,950	608,080	100	608,080	25,791,544	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,476,450	Note 1 (2)	3,476,450	-	-	3,476,450	15,830	100	15,830	2,450,822	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	Computer software, hardware and other digital product	347,645	Note 1 (2)	302,300	-	-	302,300	5,511	100	5,511	334,224	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,185,100	Note 1 (2)	11,185,100	-	-	11,185,100	(1,057,376)	100	(1,057,376)	206,280,619	-	Note 2
DongGuan YiHong Precision Tooling Co., Ltd.	Design and manufacture of precision molds	256,998	Note 1 (2)	-	-	-	-	568	25.71	146	93,139	-	Note 2

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Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	$ 1,641,488	Note 1 (2)	$ -	$ -	$ -	$ -	($ 9,521)	25.71	($ 2,448)	$ 643,257	$ -	Note 2
Wuxi XinGuan Metal Science & Technology Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	652,496	Note 1 (2)	-	-	-	-	(8,136)	25.71	(2,092)	83,303	-	Note 2
YanTai Eson Precision Electronics Co., Ltd.	Manufacturing and marketing of monitoring device	299,899	Note 1 (2)	-	-	-	-	(6,201)	25.71	(1,594)	93,121	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of molding and tooling	330,144	Note 1 (2)	60,460	-	-	60,460	(17,033)	5.76	-	60,460	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,763,350	Note 1 (2)	5,763,350	-	-	5,763,350	329,415	100	329,415	7,869,341	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	424,636	Note 1 (2)	78,598	-	-	78,598 (	(7,349)	8.88	-	78,598	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	60,460,000	Note 1 (2)	51,391,000	-	-	51,391,000	2,247,497	100	2,247,497	115,573,344	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	28,718,500	Note 1 (2)	15,115,000	-	-	15,115,000	(915,185)	100	(915,185)	60,313,239	-	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,209,200	Note 1 (2)	302,300	-	-	302,300	3,848	75.27	2,942	1,480,359	-	Note 2

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YanTai FuHuaDa Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	$ 513,910	Note 1 (2)	$ 513,910	$ -	$ -	$ 513,910	($ 110,595)	100	($ 110,595)	($ 2,976,028)	$ -	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	453,450	Note 1 (2)	453,450	-	-	453,450	(16,734)	100	(16,734)	338,307	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,571,960	Note 1 (2)	1,571,960	-	-	1,571,960	(28,230)	100	(28,230)	2,260,334	-	Note 2
Anpinda Precision Industrial (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,511,500	Note 1 (2)	1,209,200	-	-	1,209,200	55,519	100	55,519	1,179,767	-	Note 2
NanNing Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of cell phone	1,511,500	Note 1 (2)	-	-	-	-	6,569	61.94	4,069	762,043	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	$ 906,900	Note 1 (2)	926,218	-	-	926,218	(172,181)	100	(172,181)	(1,777,359)	-	Note 2
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	161,201	Note 1 (2)	-	-	-	-	(1,712)	43.79	(750)	(66,154)	-	Note 2
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	816,210	Note 1 (2)	513,910	-	-	513,910	452	99.38	449	(97,316)	-	Note 2
FuYu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,662,650	Note 1 (2)	1,662,650	-	-	1,662,650	(17,589)	100	(17,589)	1,046,175	-	Note 2

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Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	$ 604,600	Note 1 (2)	$ -	$ -	$ -	$ -	$ 110,511	61.94	$ 68,451	$ 987,619	$ -	Note 2
Hongfujin Precision Industry (Hen Yang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser	1,148,740	Note 1 (2)	1,148,740	-	-	1,148,740	(112,556)	100	112,556	3,290,012	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	90,690	Note 1 (2)	120,133	-	-	120,133	197	100	197	(87,593)	-	Note 2
Funeng Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	181,380	Note 1 (2)	-	-	-	-	(545)	100	(545)	210,384	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of LCD modules and related materials	9,633,593	Note 1 (2)	770,865	-	-	770,865	5,432	22.54	1,224	6,552,745	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	166,870	Note 1 (2)	166,870	-	-	166,870	(2,568)	100	(2,568)	93,535	-	Note 2
Changchun ChenTai Technology Co., Ltd.	Manufacturer of degradable plastic resin	484,285	Note 1 (2)	411,642	-	-	411,642	(1,911)	85	(1,624)	316,426	-	Note 2
Changchun YongTai Technology Co., Ltd.	Manufacturer of degradable plastic resin	48,368	Note 1 (2)	48,368	-	-	48,368	(287)	85	(244)	49,580	-	Note 2

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Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental Technology Development and Wholesale of Pollution Controlling Equipment	$ 6,046	Note 1 (2)	$ -	$ -	$ -	$ -	$ 3,565	87.98	$ 3,136	$ 224,916	$ -	Note 2
Scienbizip Consulting (Shen Zhen) Co., Ltd.	Management and Consulting Services	133,012	Note 1 (2)	-	-	-	-	(2,105)	51	(1,074)	485,272	-	Note 2
GuiZhou FuNaYuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,239,430	Note 1 (2)	1,239,430	-	-	1,239,430	(28,454)	99.38	(28,278)	889,301	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibers, optical fiber bundles or cables	90,690	Note 1 (2)	-	-	-	-	(3,282	75.27	(2,509)	138,061	-	Note 2
Fujian 101 Education Technology Co. Ltd.	Online education and related application	209,648	Note 1 (2)	108,828	-	-	108,828	2,484	45	1,118	59,760	-	Note 2
FuGuiKang Precision Electronics (GuiZhou) Co., Ltd.	Mobile phones, tablet computers and video game accessories for R&D	604,600	Note 1 (2)	604,600	-	-	604,600	(40,164)	100	(40,164)	(774,373)	-	Note 2
Ur Materials (ShenZhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile-butadiene- styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	362,760	Note 1 (2)	362,760	-	-	362,760	15,426	100	15,426	1,004,519	-	Note 2

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Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	$ 84,569,671	Note 1 (2)	$ 26,010,789	$ -	$ -	$ 26,010,789	$ 6,913,708	84.12	$ 5,827,619	$ 327,287,123	$ 4,581,199	Note 2
Shenzhen Honchi Yunchuang Technology Co., Ltd.	Manufacture and sales of metal or metal carbides injection mold or compression mold (molds), and workpiece clamps (clamping tools)	453,450	Note 1 (2)	453,450	-	-	453,450	946	100	946	400,804	-	Note 2
Synergy Technology (ChengDu) Co., Ltd.	Manufacture and sale of TFT-LCD related products, display modules, components, and systems	1,587,075	Note 1 (2)	-	-	-	-	821	50.48	414	13,416	-	Note 2
Fu Jin Ji Network Science-Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	425,940	Note 1 (2)	83,028	-	-	83,028	(18,854)	100	(18,854)	704,742	-	Note 2
Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, electric appliance and audiovisual electric products repair shops	9,635,233	Note 1 (2)	1,543,846	-	-	1,543,846	(73,710)	65.68	(52,146)	8,977,702	-	Note 2

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Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges.	$ 442,126	Note 1 (2)	$ -	$ -	$ -	$ -	($ 24,023)	31.11	($ 7,474)	$ 166,050	$ -	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	906,900	Note 1 (2)	226,725	-	-	226,725	18,962	100	18,962	1,337,423	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	3,106	Note 1 (2)	60,460	-	-	60,460	-	9.45	-	60,460	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,901	Note 1 (2)	19,797	-	-	19,797	267	40	107	9,340	-	Note 2,3
FuShiRui Precision Industry (JiYuan) Co., Ltd.	Machining centers, other automatic data processing machines, presented in the form of systems	21,161	Note 1 (2)	-	-	-	-	196	100	196	85,874	-	Note 2
Kunshan Fuchengke Precision Electronical Co., Ltd.	Design and manufacture of Surface Mount Technology	755,750	Note 1 (2)	755,750	-	-	755,750	(635)	100	(635)	840,460	-	Note 2
FuChengKe Precision Industry (YanTai) Co., Ltd.	Design and manufacture of Surface Mount Technology	-	Note 1 (2)	226,725	-	-	226,725	-	-	-	-	-	Note 2

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Fuhuake Industrial (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment, wired communication equipment, electronic parts and components, computers and computing peripheral equipment, cars, optical instruments, bare printed circuit boards of recorded media	$ 350,828	Note 1 (2)	$ 272,070	$ -	$ -	$ 272,070	$ -	-	$ -	$ -	$ -	Note 2
Fushirui ChengDu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	211,610	Note 1 (2)	211,610	-	-	211,610	(30,468)	100	(30,468)	697,457	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	362,760	Note 1 (2)	362,760	-	-	362,760	8,899	100	8,899	510,155	-	Note 2
HongQing Precision Machine Co. Ltd.	Manufacture and sale of automation equipment	418,227	Note 1 (2)	418,227	-	-	418,227	(18,106)	100	(18,106)	538,443	-	Note 2
FuShiRui Precision Industry (JinCheng) Co., Ltd.	Machining centers, other automatic data processing machines, presented in the form of systems	123,943	Note 1 (2)	123,943	-	-	123,943	(4,451)	100	(4,451)	139,761	-	Note 2

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FuShiRui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	$ 208,445	Note 1 (2)	$ 241,840	$ -	$ -	$ 241,840	($ 24,135)	100	($ 24,135)	$ 255,377	$ -	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacturer of Electric conductors for a voltage not exceeding 1000V	151,150	Note 1 (2)	-	-	-	-	(17,490)	75.27	(13,370)	16,824	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	69,272	Note 1 (2)	4,231	-	-	4,231	(47)	5	-	4,231	-	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	906,900	Note 1 (2)	133,012	-	-	133,012	(82)	96.23	(79)	207,989	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	549,206	Note 1 (2)	90,690	-	-	90,690	-	6.38	-	90,690	-	Note 2

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Beijing Ainemo Network Technology Limited	Computer software design, computer system integration services, other information providers and services, management consulting, computer software and peripheral equipment wholesale, computer peripheral equipment and software retail business	$ 1,377,185	Note 1 (2)	$ 181,380	$ -	$ -	$ 181,380	($ 55,888)	3.75	$ -	$ 181,380	$ -	Note 2
Rich Dreams Network Technology (Shenzhen) Limited	Electronic shopping and mail-order, commodity brokerage, information management and professional education services	48,368	Note 1 (2)	48,368	-	-	48,368	35	100	35	45,514	-	Note 2
Interface Optoelectronics (Shenzhen) Co., Ltd.	Production and sale of the touch monitor	2,907,645	Note 1 (2)	-	-	-	-	567,820	22.54	127,987	2,565,604	-	Note 2
Shenzhen Nano Photoelectric Co., Ltd.	Research and development of optoelectronic products, technical services	591,904	Note 1 (2)	9,850	-	-	9,850	-	9.45	-	9,850	-	Note 2

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First Special Material (HeNan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	$ 317,415	Note 1 (2)	$ 317,415	$ -	$ -	$ 317,415	($ 2,805)	96.23	($ 2,699)	$ 286,771	$ -	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	1,058,050	Note 1 (2)	1,058,050	-	-	1,058,050	110,798	100	110,798	2,567,626	-	Note 2
Jin Ji Full Precision Machinery (WuHan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,058,050	Note 1 (2)	1,058,050	-	-	1,058,050	(36,160)	100	(36,160)	1,138,037	-	Note 2

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FuYu Real Estate (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	$ 7,925,309	Note 1 (2)	$ 7,557,500	$ -	$ -	$ 7,557,500	$ 14,333	83.13	$ 11,915	$ 5,795,034	$ -	Note 2
Fuhuake Industrial (GuiZhou) Limited	Design, processing, and manufacturing operations of surface- mount circuit board	906,900	Note 1 (2)	906,900	-	-	906,900	1,974	100	1,974	887,896	-	Note 2
Lankao YuFu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	10,467,254	Note 1 (2)	11,185,100	-	-	11,185,100	26,328	100	26,328	8,863,673	-	Note 2
Lankao Yude Eco-friendly Material Technology Co., Ltd.	Manufacturing and marketing of carton, color boxes and packaging boxes	1,360,350	Note 1 (2)	1,360,350	-	-	1,3 60,350	26,754	100	26,754	1,483,624	-	Note 2
Jin Ji Full Precision Machinery (Huaian) Co., Ltd.	Manufacturing of metal moulds, metal processing, metal surface treatment and manufacturing of industrial plastic products	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 4
Interface Optoelectronics (WuXi) Co., Ltd.	Production and sale of the touch monitor	392,925	Note 1 (2)	-	-	-	-	(121,440)	22.54	(27,373)	123,183	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	$ 413,213	Note 1 (2)	$ 113,363	$ -	$ -	$ 113,363	$ 32,732	100	$ 32,732	$ 988,112	$ -	Note 2
Fargan Technology (Shenzhen) Co., Ltd.	Manufacturing and sales of LCD parts, LEDs and other inorganic light-emitting products, industrial plastic products, electric lights and lighting fitting, other optical appliance and equipment	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 5
NxEra Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	25,397	Note 1 (2)	-	-	-	-	(3,990)	37.88	(1,511)	(13,313)	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Qi Ding Technology Qinhuangdao Co., Ltd.	R&D of IC packaging, IC-specific materials, packaging and testing of ICs, design and development of IC products, sales of self-manufacture products, relevant technologies and after sales services, leasing of self-owned houses, wholesale of electronic products, and import and export of goods	$ 2,029,742	Note 1 (2)	$ -	$ -	$ -	$ -	($ 48,790)	37.96	($ 18,521)	$ 595,550	$ -	Note 2
FuYang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	2,657,312	Note 1 (2)	-	-	-	-	(92,158)	100	(92,158)	2,317,240	-	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	85,188	Note 1 (2)	61,621	-	-	61,621	4,097	70	2,868	94,587	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	$ 20,190	Note 1 (2)	$ -	$ -	$ -	$ -	$ -	9.45	$ -	$ -	$ -	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	1,511,500	Note 1 (2)	-	-	-	-	11,058	100	11,058	195,157	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self- owned buildings and equipment; int'l trade of own and distributed products and technologies	$ 6,006,714	Note 1 (2)	$ 5,139,100	$ -	$ -	$ 5,139,100	($ 304,170)	99.95	($ 304,018)	$ 1,213,237	$ -	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	197,533	Note 1 (2)	120,890	-	-	120,890	(33,950)	39.99	(13,577)	34,779	-	Note 2
TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and int'l trade	140,721	Note 1 (2)	-	-	-	-	(16,919)	61.94	(10,480)	(521,823)	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
Megvii (Beijing) Technology Co., Ltd.(Formerly: Pinhole (Beijing) Technology Co., Ltd.)	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self- developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	$ 13,240,770	Note 1 (2)	$ 39,870	$ -	$ -	$ 39,870	($ 233,476)	3.3	$ -	$ 39,870	$ -	Note 2
Xun Pin Electronic Technology (Zhongshan) Co., Ltd.	Manufacture, research, development, and after- sale service of new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self- produced products, machine, electrical equipment, electronic products and software, communication products and software.	-	Note 1 (2)	-	-	-	-	-	-	-	-	-	Note 6

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
Polight Technology (Shenzhen) Co., Ltd	Manufacturing and marketing of optoelectronic devices, sensitive components and sensors, new electronic components, digital cameras and their key components	$ -	Note 1 (2)	$ -	$ -	$ -	$ -	$	-	$ -	$ -	$ -	Note 7
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	314,356	Note 1 (2)	-	-	-	-	(740)	37.64	(283)	213,630	-	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	Note 1 (2)	-	-	-	-	-	61.94	-	-	-	Note 8

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH (Nanjing) Intelligent Technology Co., Ltd.	Mobile phone-related software and hardware development testing, system integration, application services and related technical services	$ 151,150	Note 1 (2)	$ -	$ -	$ -	$ -	($ 46)	61.94	($ 28)	$ 93,326	$ -	Note 2
Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	45,345	Note 1 (2)	-	-	-	-	(4,364)	100	(4,364)	30,961	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted to Mainland China	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period: Remitted back to Taiwan	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
Ji Zhi Precision Technology (Shenzhen) Co., Ltd.	Development, design, production and sales of display materials, precision glass components, photovoltaic glass, spare parts for mobile communication products, display screens and photovoltaic glass production equipment and raw materials	$ -	Note 1 (2)	$ 453,450	$ -	$ -	$ 453,450	$ -	100	$ -	$ 453,450	$ -	Note 2
Guangxi Foxfortune Investment Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,562	Note 1 (2)	4,671	-	-	4,671	(564)	51	(288)	1,625	-	Note 2
SHARP FIT Automotive Technology (Wuxi) Co, Ltd.	Manufacture and sales of other cameras (automotive camera modules) and production of automotive parts and components (E-mirrors)	204,888	Note 1 (2)	-	-	-	-	(34,783)	75.27	(26,590)	148,220	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	$ 694,362	Note 1 (2)	$ -	$ -	$ -	$ -	($ 236)	37.96	($ 90)	$ 262,310	$ -	Note 2
Yuan Kang Agricultural Technology Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	25,900	Note 1 (2)	-	-	-	-	(13,011)	50	(6,506)	49,093	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hong Qi Machinery & Electric Technology (Anhui) Co., Ltd.	Engaged in the development, production, sales and trade of automation equipment and its key components, automation peripherals, automation tools, precision spindles, server drive systems, bus control systems, injection molding machines, smart appliances; engaged in import and export of goods and technologies	$ 129,349	Note 1 (2)	$ -	$ -	$ -	-	($ 14,334)	100	($ 14,334)	$ 571,716	$ -	Note 2
Shenzhen Hon Fei Precision Technology Co., Ltd.	Leasing of cameras and accessories, multimedia recording, players and accessories, R&D, manufacture, sales of digital audio and video systems; leasing of electronic equipment; domestic trading; export business	298,300	Note 1 (2)	-	-	-	-	38,801	100	38,801	143,625	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Bei Sheng Technology (Chengdu) Co., Ltd.	Engaged in biometric technology, key components, touch system (including touch screens and touch components), display modules, display materials, electronic materials, innovative electronic components, backlight modules, precision modules, and product sales; product examination and repairment business, after sales service, wholesale of the same type of products as mentioned above, engineering and management counseling and service businesses	$ -	Note 1 (2)	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 9

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated Amount of Remittance from Taiwan to Mainland China as of January 1, 2020	Amount Remitted from Taiwan to Mainland China/ Amount Remitted Back to Taiwan for the Current Period		Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	Net Income of Investee for the Current Period	Ownership held by the Company (direct or indirect)	Investment Income (Loss) Recognized by the Company for the Current Period	Book value of investments in Mainland China as of March 31, 2020	Remitted Investment Income as of March 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Chengdu Nu Wa Creation Technology Co., Ltd.	Wholesale and manufacture of toys, intellectual robot products; information system integration service; market information counseling; communication products, intellectual equipment, computing software, teaching equipment, electronic products, wholesale of computing software, commission agency, import and export businesses and other relevant coping businesses	$ -	Note 1 (2)	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$	Note 10
Kunshan Kang Rui Packing Material Co., Ltd.	Manufacture and processing of paper boxes, paper packaging supplies, hardware parts, plastic products, sales of self-manufacture products and after sales services.	17,860	Note 1 (2)	-	-	-	-	(526)	26.47	(139)	4,854		Note 2
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after sales services.	-	Note 1 (2)	-	-	-	-	-	-	-	-		Note 11

Company Name	Accumulated Amount of Remittance from Taiwan to Mainland China as of March 31, 2020	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	$ 200,863,083	$ 352,510,501	$ -

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) Other methods.

Note 2: The investment income (loss) recognition is partly prepared by the investor and is not based on the financial statements reviewed by CPAs.

Note 3: The Company has remitted US$654,890 from own funds in 2014 to Foxteq Holdings Inc. in the British Virgin Islands to acquire 40% of the shares from Chinadragon Telecom Holding Co., Ltd., allowing the Company to indirectly hold 40% of its reinvestment in Shenzhen Jing Huang Technology Co., Ltd.

Note 4: The Company was approved by the Investment Commission, MOEA of an investment of US$10,000,000 in JinJiFull Precision Machinery (Huaian) Co., Ltd. As of March 31, 2020, the funds have not been remitted.

Note 5: The Company was approved by the Investment Commission, MOEA of an investment of US$20,000,000 in Fargan Technology Co., Ltd. As of March 31, 2020, the funds have not been remitted.

Note 6: The Company was approved by the Investment Commission, MOEA of an investment of US$5,762,700 in Xun Pin Electronic Techn ology (Zhongshan) Co., Ltd., which has not yet been established as of March 31, 2020.

Note 7: The Company was approved by the Investment Commission, MOEA of an investment of US$50,000,000 in Polight Technology (Shenzhen) Co., Ltd., which have not been remitted as of March 31, 2020.

Note 8: The Company was approved by the Investment Commission, MOEA of an investment of US$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of March 31, 2020.

Note 9: The Company was approved by the Investment Commission, MOEA of an investment of US$3,831,800 in Bei Sheng Technology Co., Ltd., which has not yet been established as of March 31, 2019.

Note 10: The Company was approved by the Investment Commission, MOEA of an investment of US$13,441 in Chengdu Nu Wa Creation Technology Co., Ltd., which has not established as of March 31, 2020.

Note 11: The Company was approved by the Investment Commission, MOEA of an investment of US16,930,000 in Li Ding Semiconductor Technology (Shenzhen) Co., Ltd., which has not yet established as of March 31, 2020.

I. The following is a list of investments in Mainland China that have been liquidated, divested, or annulled, but the registered investment amounts have not yet been filed to the Investment Commission, MOEA:

1. The Company was approved by the Investment Commission, MOEA of an investment of US$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by the Investment Commission, MOEA of an investment of US$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by the Investment Commission, MOEA of an investment of US$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd.

All of the shares had been transferred in 2009.

4. The Company was approved by the Investment Commission, MOEA of an investment of US$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by the Investment Commission, MOEA of a total investment of US$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by the Investment Commission, MOEA of an investment of US$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by the Investment Commission, MOEA of an investment of US$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by the Investment Commission, MOEA of an investment of US$8,000,000 in Foxconnl Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. The Company was approved by the Investment Commission, MOEA of an investment of US$6,000,000 in Qunkang Precision Component (Kunshan) Co, Ltd., and the registration of business mergers with Kangzhun Electronic Technology (Kunshan) Co., Ltd. was completed at the competent authority. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by the Investment Commission, MOEA of an investment of US$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017.
11. The Company was approved by the Investment Commission, MOEA of an investment of US$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by the Investment Commission, MOEA of an investment of US$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018 The investment of US$53,490,425 has been liquidated on April 26, 2019 with the approval of the Investment Commission, MOEA.
13. The Company was approved by the Investment Commission, MOEA of an investment of US$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which has been annulled in 2019.
14. The Company was approved by the Investment Commission, MOEA of an investment of US$112,689,109 in Kangzhun Electronic Technology (Kunshan) Co., Ltd., and the registration of business mergers with Fuyang Electronical Technology (Changshu) Co., Ltd. was completed at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by the Investment Commission, MOEA of an investment of US$2,126,394 in Jiaxing Radioshack Trading Limited, which has been annulled in 2019.
16. The Company was approved by the Investment Commission, MOEA of an investment of US$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which has been liquidated in 2019.
17. The Company was approved by the Investment Commission, MOEA of an investment of $3,000,000 in Amlink (Shanghai) Ltd., which has been annulled in 2019.

II. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be included in investments in Mainland China:

1. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (HuaiAn) Co., Ltd. and Yuding Precision Electronics (HuaiAn) Co., Ltd., the total investment of US$216,509,695 has been approved by Investment Commission, MOEA. However, Avary Holding (Shenzhen) Co., Limited acquired the above-mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 201
2. An investment proposal totaling US$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (shanghai) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (TianJin) Co., Ltd., System Integration lectronics(Hangzhou) Co., Ltd., NanNing FuGui Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and HeNan YuZhan Technology Limited. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to the Investment Commission

of MOEA about the investment adjustment on May 26, 2017.

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

IV. The Company invests in companies via investee companies in Mainland China, including Yantaishi Fulitong International Trading Co., Ltd., Yantai HongFu Occupation Training School, Guizhou Yuguiqian Real Estate Co., Ltd., Shenzhen Fuhongxun Technology Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Langfang Hui Ju Yin Qing Zhong Chuang Kong Jian Limited Company, Zhengzhou Jusda Logistics Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Hangzhou Jusda Supply Chain Management Limited, Shandong Jusda Supply Chain Management Limited, Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Guangxi Jusda SCM Ltd., Chongqingshi Futaitong Logistics Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Jiaxing Jusda Supply Chain Management Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Lang Fang Fertile Plan Logistics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Supply Chain Management (Huaian) Co., Ltd., Taiyuan JUSDA Supply Chain Management Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Nanjing Jusda Supply Chain Management Co.,Ltd., Zhengzhou Jusda Industrial Park Development Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Wuhan Paida International Logistics Co., Ltd., Shenzhen Zhuxuntong Technology Co., Ltd., Wuhan Zhuxuntong Enterprise Service Co., Ltd., Chongqing Zhuxuntong Custom Brokerage Co., Ltd., Shanghai Zhuxuntong Import and Export Co., Ltd., Chengdu Zhuxuntong Import and Export Co., Ltd., Guangzhou JUSDA Supply Chain Management Co., Ltd., Beijing JUSDA Supply Chain Management Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Ganxing Logistics (Shanghai) Co., Ltd., Guangxi Zhongtaida Supply Chain Management Co., Ltd., Zhengzhou GDS Information & Technology Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Talentek Microelectronics (HeFei) Limited, Shenzhen Dengmao Science and Technology Company, Shenzhen Jingji Precision Machinery Trade Co., Ltd., Jin Ji Full Precision Machinery (Hengyang) Co., Ltd., Ur Industry Materials (LangFang) Co., Ltd., Ur Uy Materials (KunShan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Ur Material Technology (Guangzhou) Co., Ltd., Ur Material (Yantai) Co., Ltd., Ur Material (Chongqing) Co., Ltd., Ur Material (Wuhan) Co., Ltd., Jinji Precision Tooling (Shenzhen) Co., Ltd. Hong Qi Machinery & Electric Technology (Anhui) Co., Ltd., Ming Yang Real Estate Development (Kunshan) Co., Ltd., Huai'an Ming Yang Real Estate Development Co., Ltd., Jinan Property Development Co., Ltd., Triple Win Technology (Jincheng) Co., Ltd., Huaian Fulitong Trading Co., Ltd., Teng Yi New Energy Technology (Kunshan) Co., Ltd., Huaian Hongyu Electronic Technology Co., Ltd., Huaian Tengyue Information Science & Technology Co., Ltd., Shenzhen Anya Trading Co., Ltd., HongZhaoDa Integrated Innovative Service (KunShan) Co., Ltd., Yuanfu (Shenzhen) Technology Co., Ltd., Oyeze Internet Technology (Shenzhen) Co., Ltd., CandleDino Network Security Technology (Shenzhen) Co., Ltd., ChongQing HongFuZhun Trading Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., HongQingXin Precision Electronics (ChongQing) Co., Ltd., ChongQing Jingmei Precision Electronic Co., Ltd., Shenzhen Hochichuang Technology Co.,Ltd., HCC Teletron (Shenzhen) Technology Co., Limited, HCC Teletron (HK) Technology Co., Limited, Fu You Wan De (Wuhan) Trading Co., Ltd., Shanghai Kortide Ltd. Co., Ltd., Shenzhen Foxtricity Co., Ltd., Shenzhen Hong Jie Yu Technology Co., Ltd., Shanghai Fusharp Sales Co., Ltd., Foxon Technical (Dezhou) Co. Ltd., Erdos HongHan Precision Electronics Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., Ambit Microsystems (JiaShan) Ltd., HongFu Creative (HongZhou) Limited, Simaite Technology (Shenzhen) Co., Ltd., Innovative & Intelligent Factory Accelerator (Shenzhen) Co., Ltd., Hangzhou Jiang Yu Inno of Health Technology Co., Ltd., Jiang Yu Kang Jian Inno of Health Technology Chengdu Co., Ltd., Shenzhen Futaile Trade Co., Ltd., Guizhou QianYu Electric Vehicle Service Co., Ltd., LanZhou Futaihua Industrial Limited, Shenzen Jinchangzhi Technology Co., Ltd., Shenzhen Galane Robotics Co., Ltd., Shenzhen Hong Jie Fei Technology Service Co., Ltd., Shenzhen Haina Cognitive Connections Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Shenzhen Fu Hong Cai Technology Service Co., Ltd., Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd., Chengdu Chengfu Future Technology Co., Ltd., FuXiang Private Equity Investment Fund Joint Venture, Hong Fu Cheng Technology (Tianjin) Co., Ltd., Tanghe Fuyang Soleros Technology Co., Ltd., Dongying Pv Technology Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Jiashan Pv Technology Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Danjiangkou FuSheng Soleros Technology Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Shanghai Fu Shen New Energy Technology Co., Ltd., Henan Fuchi Technology Co., Ltd., Zhengzhou Yu Teng Precision Technology Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou FuLian Wang Electronic Technology Co., Ltd., Wefixx Electronics Technology (Shenzhen) Co., Ltd., Guangxi Fulianwang Electronic Technology Co., Ltd., Beijing Fusharp Electronic Commerce Limited, Chendu Fulianwang Trade Co., Ltd., Shanxi Fulianwang Electronic Technology Co., Ltd., Hunan Fulianwang Trading Co., Ltd., Guizhou Fuxuntong Trading Co., Ltd., Langfang Fulianwang Trade Co., Ltd., XiAn Wanmayun Electronic Technology Co., Ltd., Huaian Flnet Electronics and Technology Co., Ltd., HengYan FuLianWang Commerce & Trade Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, Henan Zhongyuan

Finance Sponsion Co., Ltd., JiYuan Jizhun Precision Electronics Limited, Henan Yupin Real Estate Co., Ltd., HeNan Jiagang Industrial Limited, Shenzhen Fulianwang Internet of Things Intelligent Home Furnishing Co., Ltd., Shanghai Fuhong Electronic Technology Co., Ltd., Shenzhen Fulianwang Technology Co., Ltd., Flnet Smartech (Shenzhen) Co., Ltd., Fu Shi Jie Shenzhen Co., Ltd., Shenzhen Ai Kou Dai Technology Co., Ltd., Zhengzhou Wanmayun Electronic Technology Co., Ltd., Nanning Fugui Precision Industrial Co., Ltd., Nanning Fugui Precision Industry Co., Ltd., Chongqing Fugui Electronics Co., Ltd., Guangxi Fumeng Innovation Technology Co., Ltd., Futaihua Precision Electronics (Zhenzhou) Co., Ltd., Shanxi Yuding Precision Technology Co., Ltd., Henan Fujiang Precision Technology Co., Ltd., Wuhan Yuzhan Precision Technology Co., Ltd., Hebi Yuzhan Precision Technology Co., Ltd., Amworld Microsystems (Shanghai) Limited, Ingrasys Info-Tech Corporation, System Integration Electronics (Hangzhou) Co., Ltd., Ambit Microsystem (Shanghai) Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co.,Ltd., Chengdu Zhunren Technology Co., Ltd., Zhengzhou HongRen Cutting Tool Ltd., Jinchen Hongren Technology Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd., Hongfujing Precision Electronics (Tianjin) Co., Ltd., HongFuJing Precision Electronics (GuiYang) Co., Ltd., Warema Warranty Cloud Service Company, Jincheng Futaihua Precision Electronic Co., Ltd., Henan Yuzhan Technology Limited, Langfang Yuzhan Technology Limited, Qianhai Yuzhan (Shenzhen) Consulting Management Co., Ltd., Shenzhenshi Yuzhan Precision Technology Co., Ltd., Fulian Intelligent Workshop (Shenzhen) Co., Ltd., Zhengzhou Intelligent Workshop Co., Ltd., Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd., Shenzhen Fugui Precision Industrial Co., Ltd., Hong Zhi Hui Technology (Shenzhen) Co., Ltd., Dong Guan Fu Yi Precision Industrial Ltd., Shenzhen Fu Lian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Fu Jia Chih Chuang (Shenzhen) Technology Co., Ltd., Fu Ji Yun (Shenzhen) Technology Co., Ltd., Haining System Integration Electronics Technology Co., Ltd., Chongqing Fuyusheng Electronics Technology Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hongfei Precision Technology (Shenzhen) Co., Ltd., Jiaxing Zhixie Trading Co., Ltd., Shanghai Wang Hui Trading Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Suzhou Fu Ming Xing Trading Co., Ltd., Shanghai Fujingtong Business Factoring Ltd., Shan Hai Pengzhan Ivestment Co., Ltd., FoShan ShunDe Jishun Precision Industry Co., Ltd., FuXun Tong Trading (ShenZhen) Co., Ltd., Efeihu (Chengdu) E-commerce Ltd., Henyang FuXiangYun Culture Co., Ltd., Shanghai Foxconn Co., Ltd., Zhongyuan Micro-credit Company, Shenzhen Foxconn Advanced Manufacturing Capacity Training University, Fujintong Financial Information Services (Shanghai) Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Hongzhaoda Technology Services Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Elux Display Co., Ltd., Shenzhen Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Jin Ji Tiger Information Consulting Co., Ltd., Fu Meng (Shenzhen) Consulting Service Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Ur Hongxin Detection Technology (Dongguan) Co., Ltd., Guizhou Fuhuada Electronic Co., Ltd., Panxian FuguiKang Precision Electronic Ltd., Nanyang Hongfujing Precision Electronic Co., Ltd., Kunming FuLiTong International Trading Co., Ltd., Gansu Fukuangyuan Electric Co., Ltd., Hongfujing Precision Electronic (KaiLi) Co., Ltd., Hongfujing Precision Electronic (Wenshan) Co., Ltd., KaiLi FuLiTong International Trading Co., Ltd., Hengyang Hengzhifu Finance and Accounting Services Co., Ltd., and Zhengzhou Yongyang Detection Service Co., Ltd., Bei Sheng Technology (Chengdu) Co., Ltd., Chengdu Nu Wa Creation Technology Co., Ltd., Kunshan Kang Rui Packing Material Co., Ltd., and Li Ding Semiconductor Technology (Shenzhen) Co., Ltd. Except for the investment via the holding companies in Mainland China, other investments shall be approved by the Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Bonds Payable
March 31, 2020

Table 10

Expressed in thousands of NTD
(Except as otherwise indicated)

Name of Securities	Trustee	Issued on	Maturity	Date of Interest Payment	Issued at (%)	Issued Amount	Repaid Amount	Balance - End of Period	Unamortized (Undiscounted) Price	Book Value	Status of Guarantee	Footnote
Second debenture issue of 2011	Bank SinoPac											
Bond C		2011.06.14	10 years	Note 1	1.82	$ 1,400,000	$ -	$ 1,400,000	$ -	$ 1,400,000	None	
First debenture issue of 2013	"											
Bond B		2013.01.30	7 years	"	1.45	3,600,000	(3,600,000)	-	-	-	"	
Third debenture issue of 2013	"											
Bond C		2013.12.17	7 years	"	1.85	2,200,000	-	2,200,000	-	2,200,000	"	
First debenture issue of 2014	"											
Bond C		2014.03.18	7 years	"	1.75	350,000	-	350,000	-	350,000	"	
Bond D		"	10 years	"	2.00	2,500,000	-	2,500,000	-	2,500,000	"	
Second debenture issue of 2014	"											
Bond C		2014.05.21	7 years	"	1.70	3,350,000	-	3,350,000	-	3,350,000	"	
Bond D		"	10 years	"	1.95	4,200,000	-	4,200,000	-	4,200,000	"	
Third debenture issue of 2014	"											
Bond A		2014.07.08	7 years	"	1.70	6,000,000	-	6,000,000	-	6,000,000	"	
Bond B		"	10 years	"	1.95	6,000,000	-	6,000,000	-	6,000,000	"	
Fourth debenture issue of 2014	"											
Bond C		2014.10.08	7 years	"	1.80	3,200,000	-	3,200,000	-	3,200,000	"	
Bond D		"	10 years	"	2.02	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	12 years	"	2.15	200,000	-	200,000	-	200,000	"	
Fifth debenture issue of 2014	"											
Bond B		2015.01.14	5 years	"	1.45	1,600,000	(1,600,000)	-	-	-	"	
Bond C		"	7 years	"	1.80	2,800,000	-	2,800,000	-	2,800,000	"	
First debenture issue of 2015	"											
Bond D		2015.04.14	5 years	"	1.44	2,300,000	-	2,300,000	-	2,300,000	"	
Bond E		"	7 years	"	1.75	1,000,000	-	1,000,000	-	1,000,000	"	
Second debenture issue of 2015	"											
Bond D		2015.06.24	5 years	"	1.39	2,200,000	-	2,200,000	-	2,200,000	"	
Bond E		"	6 years	"	1.55	400,000	-	400,000	-	400,000	"	
Bond F		"	7 years	"	1.70	2,300,000	-	2,300,000	-	2,300,000	"	
Bond G		"	10 years	"	1.90	500,000	-	500,000	-	500,000	"	
Third debenture issue of 2015	"											
Bond D		2015.09.29	5 years	"	1.25	2,800,000	-	2,800,000	-	2,800,000	"	
Bond E		"	5.5 years	"	1.27	200,000	-	200,000	-	200,000	"	
Bond F		"	6 years	"	1.33	400,000	-	400,000	-	400,000	"	
Bond G		"	7 years	"	1.45	1,000,000	-	1,000,000	-	1,000,000	"	
Bond H		"	12 years	"	2.00	300,000	-	300,000	-	300,000	"	

Name of Securities	Trustee	Issued on	Maturity	Date of Interest Payment	Issued at (%)	Issued Amount	Repaid Amount	Balance - End of Period	Unamortized (Undiscounted) Price	Book Value	Status of Guarantee	Footnote
Fourth debenture issue of 2015	Bank SinoPac											
Bond D		2015.11.30	5 years	Note 1	1.20	$ 3,900,000	$ -	$ 3,900,000	$ -	$ 3,900,000	None	
Bond E		"	6 years	"	1.28	100,000	-	100,000	-	100,000	"	
Bond F		"	7 years	"	1.40	1,400,000	-	1,400,000	-	1,400,000	"	
Bond G		"	10 years	"	1.75	100,000	-	100,000	-	100,000	"	
Bond H		"	12 years	"	1.95	200,000	-	200,000	-	200,000	"	
First debenture issue of 2016	"											
Bond C		2016.06.07	4.5 years	"	0.75	300,000	-	300,000	-	300,000	"	
Bond D		"	5 years	"	0.80	2,100,000	-	2,100,000	-	2,100,000	"	
Bond E		"	6 years	"	0.88	1,300,000	-	1,300,000	-	1,300,000	"	
Bond F		"	7 years	"	0.95	1,800,000	-	1,800,000	-	1,800,000	"	
Bond G		"	10 years	"	1.20	1,800,000	-	1,800,000	-	1,800,000	"	
Second debenture issue of 2016	"											
Bond B		2016.08.08	4 years	"	0.65	100,000	-	100,000	-	100,000	"	
Bond C		"	4.75 years	"	0.70	500,000	-	500,000	-	500,000	"	
Bond D		"	5 years	"	0.73	2,300,000	-	2,300,000	-	2,300,000	"	
Bond E		"	6 years	"	0.83	1,700,000	-	1,700,000	-	1,700,000	"	
Bond F		"	7 years	"	0.90	2,900,000	-	2,900,000	-	2,900,000	"	
Third debenture issue of 2016	"											
Bond C		2016.11.07	5 years	"	0.83	900,000	-	900,000	-	900,000	"	
First debenture issue of 2017	"											
Bond B		2017.05.17	3 years	"	0.95	3,200,000	-	3,200,000	-	3,200,000	"	
Bond C		"	5 years	"	1.12	4,000,000	-	4,000,000	-	4,000,000	"	
Bond D		"	7 years	"	1.36	900,000	-	900,000	-	900,000	"	
Bond E		"	10 years	"	1.53	400,000	-	400,000	-	400,000	"	
Second debenture issue of 2017	"											
Bond B		2017.08.08	3 years	"	0.90	1,800,000	-	1,800,000	-	1,800,000	"	
Bond C		"	4 years	"	0.98	800,000	-	800,000	-	800,000	"	
Bond D		"	5 years	"	1.04	3,100,000	-	3,100,000	-	3,100,000	"	
Bond E		"	6 years	"	1.18	200,000	-	200,000	-	200,000	"	
Bond F		"	7 years	"	1.30	2,000,000	-	2,000,000	-	2,000,000	"	
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2017	"											
Bond A		2017.11.16	3 years	"	0.84	3,100,000	-	3,100,000	-	3,100,000	"	
Bond B		"	5 years	"	1.00	2,950,000	-	2,950,000	-	2,950,000	"	
Bond C		"	7 years	"	1.18	1,950,000	-	1,950,000	-	1,950,000	"	
Bond D		"	10 years	"	1.40	1,000,000	-	1,000,000	-	1,000,000	"	
First debenture issue of 2018	"											
Bond A		2018.05.09	3 years	"	0.76	1,000,000	-	1,000,000	-	1,000,000	None	
Bond B		"	5 years	"	0.89	3,100,000	-	3,100,000	-	3,100,000	"	
Bond C		"	6 years	"	0.96	200,000	-	200,000	-	200,000	"	
Bond D		"	7 years	"	1.05	3,200,000	-	3,200,000	-	3,200,000	"	
Bond E		"	10 years	"	1.35	1,500,000	-	1,500,000	-	1,500,000	"	

Name of Securities	Trustee	Issued on	Maturity	Date of Interest Payment	Issued at (%)	Issued Amount	Repaid Amount	Balance - End of Period	Unamortized (Undiscounted) Price	Book Value	Status of Guarantee	Footnote
Second debenture issue of 2018	Bank SinoPac											
Bond A		2018.07.27	3 years	Note 1	0.73	$ 700,000	$ -	$ 700,000	$ -	$ 700,000	None	
Bond B		"	4 years	"	0.80	200,000	-	200,000	-	200,000	"	
Bond C		"	5 years	"	0.87	3,900,000	-	3,900,000	-	3,900,000	"	
Bond D		"	6 years	"	0.92	500,000	-	500,000	-	500,000	"	
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	2,300,000	"	
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	1,400,000	"	
First debenture issue of 2019	"											
Bond A		2019.10.22	3 years	"	0.68	100,000	-	100,000	-	100,000	"	
Bond B		"	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	500,000	"	
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	2,500,000	"	
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	950,000		
Second debenture issue of 2019	"											
Bond A		2020.01.09	5 years	"	0.81	1,700,000	-	1,700,000	-	1,700,000	"	
Bond B		"	6 years	"	0.85	500,000	-	500,000	-	500,000	"	
Bond C		"	7 years	"	0.92	2,350,000	-	2,350,000	-	2,350,000	"	
Bond D		"	10 years	"	1.12	1,650,000	-	1,650,000	-	1,650,000	"	
USD-denominated overseas common bonds	-	2016.09.23	5 years	Note 2	2.25	US$ 600,000,000	-	US$ 600,000,000	-	US$ 600,000,000	"	
USD-denominated overseas common bonds	-	2016.09.23	10 years	"	3.00	US$ 400,000,000	-	US$ 400,000,000	-	US$ 400,000,000	"	
JPY-denominated overseas common bonds	-	2017.09.20	3 years	"	0.42	JPY 41,500,000,000	-	JPY 41,500,000,000	-	JPY 41,500,000,000	"	
JPY-denominated overseas common bonds	-	2017.09.20	5 years	"	0.52	JPY 6,000,000,000	-	JPY 6,000,000,000	-	JPY 6,000,000,000	"	
JPY-denominated overseas common bonds	-	2017.09.20	7 years	"	0.70	JPY 2,500,000,000	-	JPY 2,500,000,000	-	JPY 2,500,000,000	"	
USD-denominated overseas common bonds	-	2019.03.12	5 years	"	3.75	US$ 700,000,000	-	US$ 700,000,000	-	US$ 700,000,000	"	
USD-denominated overseas common bonds	-	2019.03.12	10 years	"	4.25	US$ 300,000,000	-	US$ 300,000,000	-	US$ 300,000,000	"	
First overseas convertible corporate bonds of 2017	-	2017.11.06	5 years	Note 1	0.00	15,096,000	-	15,096,000	(602,493)	14,493,507	"	
First unguaranteed convertible corporate bonds of 2018	-	2018.02.12	5 years	"	0.00	1,500,000	-	1,500,000	(86,276)	1,413,724		

Note 1: Nominal amount of loan principal to be repaid in one lump sum payment at maturation; interest rate calculated as a single payment on an annual basis since the date of issuance per coupon rate.

Note 2: Nominal amount of loan principal to be repaid in one lump sum payment at maturation; interest rate calculated as a single payment on a semi-annual basis since the date of issuance per coupon rate.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Major Shareholders Information
March 31, 2020

Table 11

Major Shareholders	Shareholding	
	Number of Shares Held	Shareholding Ratio
Terry Gou	1,341,608,518	9.67%