HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

SEPTEMBER 30, 2020 AND 2019

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of 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 (the "Group") as of September 30, 2020 and 2019, and the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the nine-months periods then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Statement of Auditing Standards No. 65, "Review of Financial Information Performed by the Independent Auditor of the Entity" in the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of 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 obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

As explained in Notes 4(3) and 6(8), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under equity method were not reviewed by independent auditors. Those statements reflect total assets (including investments accounted for under equity method) of NT$519,443,984 thousand and NT$562,970,337 thousand, constituting 15.53% and 16.48% of the consolidated total assets, and total liabilities of NT$162,597,374 thousand and NT$203,557,997 thousand, constituting 8.24% and 9.81% of the consolidated total liabilities as of September 30, 2020 and 2019, respectively, and total comprehensive income (loss) (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for under equity method) of NT$2,814,226 thousand, (NT$1,768,334) thousand, (NT$1,911,075) thousand and NT$3,238,903 thousand, constituting 6.24%, 18.10%, 6.50% and 6.17% of the consolidated total comprehensive income for the three-month and nine-month periods then ended, respectively.

These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as of September 30, 2020 and 2019.

Qualified Conclusion

Based on our reviews, except for the adjustment to consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and investments accounted for under equity method and the information disclosed in Note 13 been reviewed by independent auditors, that we might have become aware of had it not been for the situation described above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at September 30, 2020 and 2019, and of its consolidated financial performance for the three-month and nine-month periods then ended and its consolidated cash flows for the nine-month periods then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and International Accounting Standard 34, “Interim Financial Reporting” as endorsed by the Financial Supervisory Commission.

Hsu, Yung-Chien Hsu, Sheng-Chung
for and on behalf of PricewaterhouseCoopers, Taiwan
November 12, 2020

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2020, DECEMBER 31, 2019 AND SEPTEMBER 30, 2019
(Expressed in thousands of New Taiwan dollars)
(The balance sheets as of September 30, 2020 and 2019 are reviewed, not audited)

	Assets	Notes	September 30, 2020 AMOUNT	%	December 31, 2019 AMOUNT	%	September 30, 2019 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 1,018,518,545	31	$ 857,864,362	26	$ 788,552,993	23
1110	Financial assets at fair value through profit or loss - current	6(2)	2,283,769	-	2,952,049	-	2,687,789	-
1136	Current financial assets at amortised cost, net	6(4) and 8	56,982,365	2	52,954,877	1	80,674,247	2
1170	Accounts receivable, net	6(5)	674,576,103	20	987,278,438	30	973,106,359	28
1180	Accounts receivable - related parties	7	42,466,691	1	44,754,604	1	52,969,656	2
1200	Other receivables	6(6)(11)	66,239,294	2	67,854,299	2	71,788,948	2
1210	Other receivables - related parties	7	7,020,715	-	24,366,543	1	29,532,400	1
130X	Inventory	6(7)	707,992,299	21	515,772,177	15	690,816,511	20
1410	Prepayments	7	20,411,757	1	19,895,574	1	19,866,243	1
11XX	**Total current assets**		2,596,491,538	78	2,573,692,923	77	2,709,995,146	79
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	89,046,993	3	82,660,725	3	80,915,973	2
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	65,025,269	2	68,807,217	2	66,888,731	2
1535	Non-current financial assets at amortised cost, net	6(4) and 8	19,190,490	1	12,528,569	-	14,172,490	1
1550	Investments accounted for under equity method	6(8)	164,428,944	5	168,631,642	5	170,025,603	5
1600	Property, plant and equipment	6(9) and 8	278,138,570	8	287,523,253	9	272,040,082	8
1755	Right-of-use assets	6(10) and 7	45,359,435	1	46,760,340	1	41,020,423	1
1760	Investment property - net	6(12)	10,111,512	-	4,419,912	-	4,591,843	-
1780	Intangible assets	6(13)	39,175,542	1	41,380,353	1	29,963,422	1
1840	Deferred income tax assets		23,088,696	1	18,701,465	1	16,671,351	1
1900	Other non-current assets	6(11)(14) and 8	14,041,943	-	15,835,299	1	8,796,992	-
15XX	**Total non-current assets**		747,607,394	22	747,248,775	23	705,086,910	21
1XXX	**Total assets**		$ 3,344,098,932	100	$ 3,320,941,698	100	$ 3,415,082,056	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2020, DECEMBER 31, 2019 AND SEPTEMBER 30, 2019
(Expressed in thousands of New Taiwan dollars)
(The balance sheets as of September 30, 2020 and 2019 are reviewed, not audited)

			September 30, 2020		December 31, 2019		September 30, 2019	
	Liabilities and Equity	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Current liabilities							
2100	Short-term loans	6(16)	$ 435,373,222	13	$ 380,866,050	11	$ 427,896,910	13
2110	Short-term notes and bills payable	6(15)	53,336,806	2	30,528,296	1	33,715,348	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,405,078	-	1,881,685	-	1,831,892	-
2170	Accounts payable		856,816,144	26	870,678,994	26	975,435,641	29
2180	Accounts payable - related parties	7	28,856,701	1	35,509,127	1	43,124,578	1
2200	Other payables	6(17) and 7	207,025,813	6	217,732,729	7	213,699,184	6
2230	Current tax liabilities		18,512,527	-	18,531,289	1	22,700,301	1
2250	Provisions for liabilities - current	6(24)	2,632,722	-	2,725,293	-	2,546,871	-
2280	Current lease liabilities	7	8,244,367	-	7,131,038	-	5,979,730	-
2300	Other current liabilities	6(18)	124,804,098	4	91,876,860	3	69,554,887	2
21XX	**Total current liabilities**		1,737,007,478	52	1,657,461,361	50	1,796,485,342	53
	Non-current liabilities							
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	1,650	-	-	-	6,300	-
2530	Corporate bonds payable	6(19)	158,033,607	5	175,505,344	5	181,220,286	5
2540	Long-term loans	6(20)	27,075,056	1	41,576,252	1	52,463,172	2
2550	Provisions for liabilities - non-current	6(24)	384,614	-	369,953	-	-	-
2570	Deferred income tax liabilities		20,651,693	1	18,261,509	1	20,205,461	1
2580	Non-current lease liabilities	7	19,820,124	-	20,875,343	1	16,551,314	-
2600	Other non-current liabilities	6(23)	9,408,965	-	7,266,519	-	7,051,102	-
25XX	**Total non-current liabilities**		235,375,709	7	263,854,920	8	277,497,635	8
2XXX	**Total liabilities**		1,972,383,187	59	1,921,316,281	58	2,073,982,977	61
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(25)						
3110	Common stock		138,629,906	4	138,629,906	4	138,629,906	4
	Capital reserve	6(26)						
3200	Capital surplus		202,291,326	6	199,383,371	6	194,692,379	6
	Retained earnings	6(27)						
3310	Legal reserve		161,043,748	5	149,512,874	4	149,512,874	4
3320	Special reserve		102,451,720	3	60,309,927	2	60,309,927	2
3350	Unappropriated retained earnings		734,359,887	22	794,615,182	24	745,389,080	22
	Other equity interest	6(28)						
3400	Other equity interest		(127,876,981)	(4)	(102,451,720)	(3)	(81,833,129)	(3)
3500	Treasury stocks	6(25)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,210,884,412	36	1,239,984,346	37	1,206,685,843	35
36XX	Non-controlling interest	6(29)	160,831,333	5	159,641,071	5	134,413,236	4
3XXX	**Total equity**		1,371,715,745	41	1,399,625,417	42	1,341,099,079	39
	Commitments and Contingent Liabilities	9						
	Subsequent Events	11						
3X2X	**Total liabilities and equity**		$ 3,344,098,932	100	$ 3,320,941,698	100	$ 3,415,082,056	100

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2020 AND 2019
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)
(UNAUDITED)

			Three months ended September 30				Nine months ended September 30			
			2020		2019		2020		2019	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(30) and 7	$ 1,291,541,100	100	$ 1,387,792,029	100	$ 3,349,011,129	100	$ 3,601,878,654	100
5000	Operating costs	6(7)(34)(35) and 7	(1,211,442,464)	(94)	(1,304,409,807)	(94)	(3,160,467,869)	(94)	(3,398,587,556)	(94)
5900	Net operating margin		80,098,636	6	83,382,222	6	188,543,260	6	203,291,098	6
	Operating expenses	6(34)(35)								
6100	Selling expenses		(6,820,449)	(1)	(7,966,593)	(1)	(17,641,612)	(1)	(22,429,221)	(1)
6200	General and administrative expenses		(17,188,699)	(1)	(19,742,626)	(1)	(49,268,216)	(1)	(56,111,172)	(1)
6300	Research and development expenses		(23,711,465)	(2)	(22,181,549)	(2)	(62,261,638)	(2)	(59,601,589)	(2)
6000	Total operating expenses		(47,720,613)	(4)	(49,890,768)	(4)	(129,171,466)	(4)	(138,141,982)	(4)
6900	Operating profit		32,378,023	2	33,491,454	2	59,371,794	2	65,149,116	2
	Non-operating income and expenses									
7100	Interest income	6(31)	10,287,767	1	18,854,647	1	37,907,112	1	54,860,653	2
7010	Other income	6(32)	5,070,313	1	7,823,821	1	8,636,095	1	12,049,796	-
7020	Other gains and losses	6(33)	776,131	-	(6,095,326)	-	5,913,511	-	2,119,902	-
7050	Finance costs	6(36)	(9,308,328)	(1)	(16,680,840)	(1)	(32,565,233)	(1)	(47,313,254)	(1)
7060	Share of profit of associates and joint ventures accounted for under equity method	6(8)	3,721,084	-	4,663,655	-	4,428,030	-	14,227,828	-
7000	Total non-operating income and expenses		10,546,967	1	8,565,957	1	24,319,515	1	35,944,925	1
7900	**Profit before income tax**		42,924,990	3	42,057,411	3	83,691,309	3	101,094,041	3
7950	Income tax expense	6(37)	(8,683,341)	(1)	(8,239,655)	(1)	(21,901,183)	(1)	(25,085,478)	(1)
8200	**Profit for the period**		$ 34,241,649	2	$ 33,817,756	2	$ 61,790,126	2	$ 76,008,563	2

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2020 AND 2019
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)
(UNAUDITED)

			Three months ended September 30				Nine months ended September 30			
			2020		2019		2020		2019	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Other comprehensive income									
	Components of other comprehensive income that will not be reclassified to profit or loss									
8316	Unrealised (loss) gain on valuation of financial assets at fair value through other comprehensive income	6(3)(28)(29)	($ 3,303,339)	-	($ 3,382,569)	-	($ 2,610,510)	-	($ 717,439)	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method	6(28)	957,828	-	190,889	-	(2,600,380)	-	489,908	-
8310	Other comprehensive loss that will not be reclassified to profit or loss		(2,345,511)	-	(3,191,680)	-	(5,210,890)	-	(227,531)	-
	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations	6(28)(29)	11,607,802	1	(38,361,969)	(3)	(26,905,249)	(1)	(23,823,291)	(1)
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method	6(28)	1,614,384	-	(2,035,279)	-	(272,785)	-	553,746	-
8360	Other comprehensive income that will be reclassified to profit or loss		13,222,186	1	(40,397,248)	(3)	(27,178,034)	(1)	(23,269,545)	(1)
8300	**Other comprehensive income (loss) for the period**		$ 10,876,675	1	($ 43,588,928)	(3)	($ 32,388,924)	(1)	($ 23,497,076)	(1)
8500	**Total comprehensive income (loss) for the period**		$ 45,118,324	3	($ 9,771,172)	(1)	$ 29,401,202	1	$ 52,511,487	1
	Profit attributable to:									
8610	Owners of the parent		$ 30,854,592	2	$ 30,664,317	2	$ 55,818,855	2	$ 67,542,884	2
8620	Non-controlling interest		3,387,057	-	3,153,439	-	5,971,271	-	8,465,679	-
			$ 34,241,649	2	$ 33,817,756	2	$ 61,790,126	2	$ 76,008,563	2
	Comprehensive income (loss) attributable to:									
8710	Owners of the parent		$ 40,701,498	3	($ 9,584,987)	(1)	$ 26,223,229	1	$ 46,117,730	1
8720	Non-controlling interest		4,416,826	-	(186,185)	-	3,177,973	-	6,393,757	-
			$ 45,118,324	3	($ 9,771,172)	(1)	$ 29,401,202	1	$ 52,511,487	1
	Earnings per share	6(38)								
9750	Basic earnings per share		$ 2.23		$ 2.21		$ 4.03		$ 4.87	
9850	Diluted earnings per share		$ 2.21		$ 2.19		$ 4.00		$ 4.83	

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2020 AND 2019
(Expressed in thousands of New Taiwan dollars)
(UNAUDITED)

		Equity attributable to owners of the parent										
				Retained Earnings			Other Equity Interest					
	Notes	Share capital - common stock	Total capital reserve, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Treasury stocks	Total	Non-controlling interest	Total equity
2019												
Balance at 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
Consolidated net income		-	-	-	-	67,542,884	-	-	-	67,542,884	8,465,679	76,008,563
Other comprehensive income (loss)	6(28)	-	-	-	-	-	(20,680,925)	(744,229)	-	(21,425,154)	(2,071,922)	(23,497,076)
Total comprehensive income (loss)		-	-	-	-	67,542,884	(20,680,925)	(744,229)	-	46,117,730	6,393,757	52,511,487
Appropriations of 2018 earnings:	6(27)											
Legal reserve		-	-	12,906,510	-	(12,906,510)	-	-	-	-	-	-
Special reserve		-	-	-	32,770,617	(32,770,617)	-	-	-	-	-	-
Cash dividends		-	-	-	-	(55,451,962)	-	-	-	(55,451,962)	-	(55,451,962)
Changes in equity of associates and joint ventures accounted for under the equity method	6(26)	-	(599,379)	-	-	(532,317)	-	-	-	(1,131,696)	-	(1,131,696)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	5,273,302	-	-	-	-	-	-	5,273,302	-	5,273,302
Increase in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	7,464,060	7,464,060
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	98,048	-	(98,048)	-	-	-	-
Balance at September 30, 2019		$ 138,629,906	$ 194,692,379	$ 149,512,874	$ 60,309,927	$ 745,389,080	($ 86,080,108)	$ 4,246,979	($ 15,194)	$ 1,206,685,843	$ 134,413,236	$ 1,341,099,079
2020												
Balance at 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
Consolidated net income		-	-	-	-	55,818,855	-	-	-	55,818,855	5,971,271	61,790,126
Other comprehensive income (loss)	6(28)	-	-	-	-	-	(25,498,918)	(4,096,708)	-	(29,595,626)	(2,793,298)	(32,388,924)
Total comprehensive income (loss)		-	-	-	-	55,818,855	(25,498,918)	(4,096,708)	-	26,223,229	3,177,973	29,401,202
Appropriations of 2019 earnings:												
Legal reserve		-	-	11,530,874	-	(11,530,874)	-	-	-	-	-	-
Special reserve		-	-	-	42,141,793	(42,141,793)	-	-	-	-	-	-
Cash dividends		-	-	-	-	(58,224,561)	-	-	-	(58,224,561)	-	(58,224,561)
Changes in equity of associates and joint ventures accounted for under the equity method	6(26)	-	(500,891)	-	-	(6,557)	-	-	-	(507,448)	-	(507,448)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	3,408,846	-	-	-	-	-	-	3,408,846	-	3,408,846
Increase in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	(1,987,711)	(1,987,711)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	(4,170,365)	-	4,170,365	-	-	-	-
Balance at September 30, 2020		$ 138,629,906	$ 202,291,326	$ 161,043,748	$ 102,451,720	$ 734,359,887	($ 139,388,384)	$ 11,511,403	($ 15,194)	$ 1,210,884,412	$ 160,831,333	$ 1,371,715,745

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2020 AND 2019
(Expressed in thousands of New Taiwan dollars)
(UNAUDITED)

	Notes	Nine months ended September 30 2020	Nine months ended September 30 2019
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 83,691,309	$ 101,094,041
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(34)	44,888,883	47,838,884
Amortisation	6(34)	3,162,402	1,208,492
Provision for doubtful accounts and sales discount	12(2)	1,982,168	967,176
Impairment loss	6(33)	-	295,978
Loss on disposal of property, plant and equipment, net	6(33)	339,891	467,545
Gain on financial assets or liabilities at fair value through profit or loss, net	6(33)	(4,476,380)	(5,282,788)
Share of profit of associates and joint ventures accounted for under equity method	6(8)	(4,428,030)	(14,227,828)
(Gain) loss on disposal of investments	6(33)	(363,614)	78,074
Interest expense	6(36)	32,023,775	46,984,815
Interest income	6(31)	(37,907,112)	(54,860,653)
Dividend income	6(32)	(3,396,328)	(5,486,503)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		5,712,365	9,521,007
Notes receivable		(87,046)	375,898
Accounts receivable		311,128,001	34,947,002
Accounts receivable due from related parties		3,735,107	(4,798,827)
Other receivables		(9,408,360)	1,495,851
Inventories		(192,220,122)	(64,940,236)
Prepayments		(516,183)	(269,983)
Changes in operating liabilities			
Accounts payable		(13,862,850)	69,753,136
Accounts payable to related parties		(6,652,426)	783,829
Other payables		8,754,103	1,505,327
Provisions for liabilities		(77,910)	(3,105,276)
Other current liabilities		12,337,125	3,902,134
Other investing activities		4,343,987	1,611,510
Accrued pension liabilities		146,531	(223,004)
Cash inflow generated from operations		238,849,286	169,635,601
Income taxes paid		(23,916,992)	(33,671,428)
Net cash flows from operating activities		214,932,294	135,964,173

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2020 AND 2019
(Expressed in thousands of New Taiwan dollars)
(UNAUDITED)

	Notes	Nine months ended September 30 2020	2019
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	6(40)	($ 49,003,509)	($ 58,878,445)
Proceeds from disposal of property, plant and equipment	6(40)	2,534,904	2,122,108
Acquisition of financial assets at fair value through profit or loss		(8,347,116)	(19,364,359)
Net cash flow from acquisition of subsidiaries	6(39)	(1,141,675)	(3,286,252)
Proceeds from disposal of financial assets at fair value through profit or loss		2,493,641	12,590,164
Acquisition of financial assets at fair value through other comprehensive income		(3,011,823)	(1,931,199)
Proceeds from disposal of financial assets at fair value through other comprehensive income		3,206,871	864,354
Acquisition of financial assets at amortised cost - current, net		(3,986,409)	(1,635,251)
Acquisition of financial assets at amortised cost - non-current		(8,080,850)	(183,796)
Proceeds from repayments of financial assets at amortised cost		1,279,800	1,369,020
Proceeds from disposal of financial assets at amortised cost - non-current		-	452,629
Other receivables due from related parties		16,025,396	27,157,760
Acquisition of investments accounted for under equity method	6(8)	(681,368)	(1,252,627)
Interest received		48,832,802	55,604,512
Dividends received		8,511,162	10,291,713
Acquisition of right-of-use assets		(774,837)	(264,462)
Proceeds from disposal of right-of-use assets		348,479	-
Proceeds from disposal of investments accounted for under equity method		496,722	-
Acquisition of intangible assets	6(13)	(671,586)	(49,624)
Decrease in other non-current assets		1,400,403	312,170
Net cash flows from investing activities		9,431,007	23,918,415
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term loans	6(40)	54,507,172	(104,418,467)
Increase in short-term notes and bills payable	6(40)	22,811,117	14,498,375
Proceeds from issuing bonds	6(40)	21,050,000	31,060,000
Repayments of bonds	6(40)	(28,985,276)	(6,900,000)
Proceeds from long-term debt	6(40)	1,203,445	19,827,589
Repayments of long-term debt	6(40)	(5,208,949)	(948,194)
Increase (decease) in other non-current liabilities		335,339	(131,598)
Payment of lease liabilities		(6,330,697)	(3,650,739)
Changes in non-controlling interests	6(29)	698,204	9,312,501
Cash dividends paid to non-controlling interest	6(29)	(2,685,915)	(1,848,441)
Interest paid		(46,257,075)	(50,971,434)
Cash dividends paid	6(27)	(58,224,561)	(55,451,962)
Net cash flows used in financing activities		(47,087,196)	(149,622,370)
Net effect of changes in foreign currency exchange rates		(16,621,922)	(10,369,550)
Net increase (decrease) in cash and cash equivalents		160,654,183	(109,332)
Cash and cash equivalents at beginning of period		857,864,362	788,662,325
Cash and cash equivalents at end of period		$ 1,018,518,545	$ 788,552,993

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2020 AND 2019
(Expressed in thousands of New Taiwan Dollars, expect as otherwise indicated)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were reported to the Board of Directors on November 12, 2020.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

New standards, interpretations and amendments 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 IAS 8, 'Disclosure initiative-definition of material'	January 1, 2020
Amendments to IFRS 3, 'Definition of a business'	January 1, 2020
Amendments to IFRS 9, IAS 39 and IFRS 7, 'Interest rate benchmark reform'	January 1, 2020
Amendment to IFRS 16, 'Covid-19-related rent concessions'	June 1, 2020 (Note)

Note ：Earlier application from January 1, 2020 is allowed by the FSC.

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

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

New standards, interpretations and amendments endorsed by the FSC effective from 2021 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 4, 'Extension of the temporary exemption from applying IFRS 9'	January 1, 2021

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

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 3, 'Reference to the conceptual framework'	January 1, 2022
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2023
Amendments to IAS 16, 'Property, plant and equipment: proceeds before intended use'	January 1, 2022
Amendments to IAS 37, 'Onerous contracts—cost of fulfilling a contract'	January 1, 2022
Annual improvements to IFRS Standards 2018–2020	January 1, 2022
Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16, 'Interest Rate Benchmark Reform— Phase 2'	January 1, 2021

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 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 recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with 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 areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

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

(b) Inter-company transactions, balances and unrealized gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

(c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

(d) Changes in a parent’s ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity.

(e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is 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	September 30, 2020	December 31, 2019	September 30, 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, sale, research and development of computer cases, connectors and computer components	100	100	100	(a) (b) (c) (e)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(e)
"	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments in companies primarily engaged in manufacturing of automobile wires/ electronic devices and electronic components, and services of planning, advisory and business management	100	100	100	(e)
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing and sale of machinery and equipment	100	100	100	(e)
"	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing and sale of machinery and equipment	100	100	100	(e)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	September 30, 2020	December 31, 2019	September 30, 2019	Note
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in software and electronic information application services, and manufacturing and sale of machinery and equipment	100	100	100	(e)
"	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing electronic components	100	100	100	(e)
"	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(e)
"	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(e)
"	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	(e)
"	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(e)
"	Foxconn International Inc.	Patent applications in America	100	100	100	(e)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	September 30, 2020	December 31, 2019	September 30, 2019	Note
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(e)
"	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	(e)
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(e)
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	(e)
"	Jin Ji City Trading Co., Ltd. -Hong Kong	Investment holdings and reinvestment in businesses relating to robots, automatic equipment, moulds, parts, accessories and corresponding services	100	100	100	(e)
"	Foxconn Holdings B.V. -Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(e)
"	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/ software services	74.80	74.80	74.80	(e)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	September 30, 2020	December 31, 2019	September 30, 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	(e)
"	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(e)
"	Fenix Industria De Electronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(e)
"	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, bluetooth module, set-top box and optical network terminal	100	100	100	(e)
"	Asia Pacific Telecom Co., Ltd.	Concession of telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	40.74	40.74	20	(d)

(a) The Group acquired 100% equity interest in Mingyang Realty Development (Kunshan) Co., Ltd. and Tuozhan Property Development Co., Ltd. on April 12, 2019 and May 9, 2019, respectively and were included in the consolidated financial statements since the acquisition date.

(b) The Group acquired 100% equity interest in Shandong Chengshang Energy Co., Ltd. in the second quarter 2020 and was included in the consolidated financial statements since the acquisition date.

(c) The Company’s subsidiary, HongFuJin Precision Electronics (ZhengZhou) Co., Ltd., merged with a 100% subsidiary, Zhengzhou Fulianwang Electronic Technology Co., Ltd., due to reorganization in the second quarter of 2020. HongFuJin Precision Electronics (ZhengZhou) Co., Ltd. was the surviving company.

(d) The Group acquired the new shares issued by Asia Pacific Telecom Co., Ltd. (the "Asia Pacific") in the amount of $10,000,000 on November 21, 2019. After the acquisition, the Group owned 40.74% equity interest in Asia Pacific which represented the majority of the voting right of its shareholders and has control over the main activities of Asia Pacific. Accordingly, it was included in the consolidated financial statements since the control date.

(e) The financial statements of the entity as of and for the nine-month periods ended September 30, 2020 and 2019 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.

(f) The financial statements of certain consolidated subsidiaries for the nine -month periods ended September 30, 2020 and 2019 were not reviewed by independent auditors, which statements reflect total assets of $501,333,850 and $548,367,586, constituting 14.99% and 16.05% of consolidated total assets, and total liabilities of $162,597,374 and $203,557,997, constituting 8.24% and 9.81% of the consolidated total liabilities as of September 30, 2020 and 2019, respectively, as well as total comprehensive income (loss) of $2,908,883, ($1,414,734), ($1,312,554) and $3,183,681, constituting 6.45%, 14.48%, 4.46% and 6.06% of the consolidated total comprehensive income for the three-month and nine-month periods then ended, respectively.

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

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

E. Significant restrictions: None.

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

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

		Non-controlling interest				
		September 30, 2020		December 31, 2019		
Name of subsidiary	Principal place of business	Amount	Ownership %	Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 21,678,523	38%	$ 23,939,629	38%	
Foxconn Ventures Pte. Ltd.	Singapore	22,340,460	46%	20,563,572	46%	
Foxconn Interconnect Technology Limited	Cayman	15,689,961	23%	15,271,092	23%	
Foxconn Industrial Internet Co., Ltd.	China	65,102,190	16%	61,422,746	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	19,850,931	59%	22,642,298	59%	
		$144,662,065		$143,839,337		

		Non-controlling interest		
	Principal	September 30, 2019		
Name of subsidiary	place of business	Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 28,068,299	38%	
Foxconn Ventures Pte. Ltd.	Singapore	20,136,791	46%	
Foxconn Interconnect Technology Limited	Cayman	14,496,803	23%	
Foxconn Industrial Internet Co., Ltd.	China	56,146,181	16%	
		$118,848,074		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	September 30, 2020	December 31, 2019	September 30, 2019
Current assets	$ 143,176,201	$ 171,075,653	$ 197,812,409
Non-current assets	36,891,045	38,859,935	39,440,380
Current liabilities	(120,384,748)	(145,825,230)	(173,424,664)
Non-current liabilities	(1,496,121)	(1,134,435)	(1,315,959)
Total net assets	$ 58,186,377	$ 62,975,923	$ 62,512,166

	Foxconn Interconnect Technology Limited		
	September 30, 2020	December 31, 2019	September 30, 2019
Current assets	$ 76,150,711	$ 82,202,432	$ 82,908,288
Non-current assets	51,802,590	49,920,298	50,269,312
Current liabilities	(45,432,730)	(49,832,096)	(50,302,153)
Non-current liabilities	(19,173,917)	(20,011,770)	(20,892,696)
Total net assets	$ 63,346,654	$ 62,278,864	$ 61,982,751

	Foxconn Ventures Pte. Ltd.		
	September 30, 2020	December 31, 2019	September 30, 2019
Current assets	$ 15,265,929	$ 15,515,189	$ 8,350,737
Non-current assets	33,550,712	30,975,076	37,281,497
Current liabilities	(1,257,471)	(1,295,604)	(41,571)
Total net assets	$ 47,559,170	$ 45,194,661	$ 45,590,663

	Foxconn Industrial Internet Co., Ltd.		
	September 30, 2020	December 31, 2019	September 30, 2019
Current assets	$ 886,056,309	$ 845,699,832	$ 848,323,149
Non-current assets	62,121,756	54,267,529	55,414,587
Current liabilities	(530,728,650)	(503,806,489)	(539,692,174)
Non-current liabilities	(8,547,847)	(9,099,406)	(10,287,305)
Total net assets	$ 408,901,568	$ 387,061,466	$ 353,758,257

	Asia Pacific Telecom Co., Ltd.	
	September 30, 2020	December 31, 2019
Current assets	$ 8,402,133	$ 10,939,105
Non-current assets	31,762,124	34,811,852
Current liabilities	(6,190,378)	(7,319,667)
Non-current liabilities	(2,729,519)	(2,675,397)
Total net assets	$ 31,244,360	$ 35,755,893

Statements of comprehensive income

	FIH Mobile Limited	
	For the three-month periods ended September 30,	
	2020	2019
Revenue and other operating revenue	$ 75,465,485	$ 129,476,857
Profit for the period from continuing operations	502,294	616,042
Other comprehensive income (loss), net of tax	2,988,847	(2,615,486)
Total comprehensive income (loss) for the period	$ 3,491,141	($ 1,999,444)
Comprehensive income (loss) attributable to non-controlling interest	$ 941,935	($ 762,588)
Dividends paid to non-controlling interest	$ -	$ -

	FIH Mobile Limited	
	For the nine-month periods ended September 30,	
	2020	2019
Revenue and other operating revenue	$ 190,331,892	$ 335,481,778
Loss for the period from continuing operations	(2,536,625)	(1,981,298)
Other comprehensive loss, net of tax	(261,661)	(2,252,638)
Total comprehensive loss for the period	($ 2,798,286)	($ 4,233,936)
Comprehensive loss attributable to non-controlling interest	($ 1,378,253)	($ 1,607,787)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	For the three-month periods ended September 30,	
	2020	2019
Revenue and other operating revenue	$ 32,529,069	$ 35,604,295
Profit for the period from continuing operations	1,856,179	2,463,793
Other comprehensive income (loss), net of tax	827,640	(1,546,917)
Total comprehensive income for the period	$ 2,683,819	$ 916,876
Comprehensive income attributable to non-controlling interest	$ 819,736	$ 215,649
Dividends paid to non-controlling interest	$ -	$ 420,958

	Foxconn Interconnect Technology Limited	
	For the nine-month periods ended September 30,	
	2020	2019
Revenue and other operating revenue	$ 90,025,359	$ 95,033,415
Profit for the period from continuing operations	2,460,529	5,584,811
Other comprehensive loss, net of tax	(89,460)	(2,074,785)
Total comprehensive income for the period	$ 2,371,069	$ 3,510,026
Comprehensive income attributable to non-controlling interest	$ 792,902	$ 831,032
Dividends paid to non-controlling interest	$ -	$ 420,958

	Foxconn Ventures Pte. Ltd.	
	For the three-month periods ended September 30,	
	2020	2019
Revenue and other operating revenue	$ -	$ -
Profit (loss) for the period from continuing operations	2,574,999	(2,203,371)
Other comprehensive (loss) income, net of tax	(1,720,175)	903,858
Total comprehensive income (loss) for the period	$ 854,824	($ 1,299,513)
Comprehensive income (loss) attributable to non-controlling interest	$ 523,995	($ 597,776)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	For the nine-month periods ended September 30,	
	2020	2019
Revenue and other operating revenue	$ -	$ -
Profit for the period from continuing operations	6,875,342	2,136,183
Other comprehensive (loss) income, net of tax	(3,092,914)	988,147
Total comprehensive income for the period	$ 3,782,428	$ 3,124,330
Comprehensive income attributable to non-controlling interest	$ 2,293,327	$ 1,405,070
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	For the three-month periods ended September 30,	
	2020	2019
Revenue and other operating revenue	$ 451,367,235	$ 487,192,246
Profit for the period from continuing operations	16,413,847	20,605,922
Other comprehensive (loss) income, net of tax	(1,842,061)	983,167
Total comprehensive income for the period	$ 14,571,786	$ 21,589,089
Comprehensive income attributable to non-controlling interest	$ 2,304,068	$ 3,428,347
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	For the nine-month periods ended September 30,	
	2020	2018
Revenue and other operating revenue	$ 1,204,313,564	$ 1,265,018,218
Profit for the period from continuing operations	37,059,180	44,770,864
Other comprehensive (loss) income, net of tax	(1,831,937)	938,725
Total comprehensive income for the period	$ 35,227,243	$ 45,709,589
Comprehensive income attributable to non-controlling interest	$ 5,607,111	$ 7,089,396
Dividends paid to non-controlling interest	$ 2,685,915	$ 1,848,441

	Asia Pacific Telecom Co., Ltd.	
	For the three-month periods ended September 30,	For the nine-month periods ended September 30,
	2020	2020
Revenue and other operating revenue	$ 3,243,310	$ 10,065,317
Loss for the period from continuing operations	(1,424,495)	(4,314,711)
Other comprehensive income (loss), net of tax	7	(23)
Total comprehensive loss for the period	($ 1,424,488)	($ 4,314,734)
Comprehensive loss attributable to non-controlling interest	($ 800,499)	($ 2,518,299)
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	FIH Mobile Limited	
	For the nine-month periods ended September 30,	
	2020	2019
Net cash (used in) provided by operating activities	($ 9,674,145)	$ 4,920,152
Net cash provided by investing activities	2,823,537	12,014,208
Net cash provided by (used in) financing activities	7,290,483	(19,093,949)
Effect of exchange rates on cash and cash equivalents	(211,513)	153,511
Increase (decrease) in cash and cash equivalents	228,362	(2,006,078)
Cash and cash equivalents, beginning of period	46,079,951	44,046,567
Cash and cash equivalents, end of period	$ 46,308,313	$ 42,040,489

	Foxconn Interconnect Technology Limited	
	For the nine-month periods ended September 30,	
	2020	2019
Net cash provided by operating activities	$ 2,772,748	$ 6,235,865
Net cash used in investing activities	(6,758,614)	(6,258,624)
Net cash used in financing activities	(2,101,386)	(6,930,639)
Effect of exchange rates on cash and cash equivalents	(866,806)	(1,525,580)
Decrease in cash and cash equivalents	(6,954,058)	(8,478,978)
Cash and cash equivalents, beginning of period	26,763,330	33,062,785
Cash and cash equivalents, end of period	$ 19,809,272	$ 24,583,807

	Foxconn Ventures Pte. Ltd.	
	For the nine-month periods ended September 30,	
	2020	2019
Net cash provided by (used in) operating activities	$ 76,022	($ 24,782)
Net cash provided by investing activities	135,456	5,847,209
Net cash provided by financing activities	-	-
Increase in cash and cash equivalents	211,478	5,822,427
Cash and cash equivalents, beginning of period	15,425,649	2,523,743
Cash and cash equivalents, end of period	$ 15,637,127	$ 8,346,170

	Foxconn Industrial Internet Co., Ltd.	
	For the nine-month periods ended September 30,	
	2020	2019
Net cash (used in) provided by operating activities	($ 28,598,545)	$ 14,946,554
Net cash used in investing activities	(40,798,746)	(5,653,299)
Net cash provided by (used in) financing activities	53,978,405	(11,794,756)
Effect of exchange rates on cash and cash equivalents	710,381	965,946
Decrease in cash and cash equivalents	(14,708,505)	(1,535,555)
Cash and cash equivalents, beginning of period	283,994,561	272,042,895
Cash and cash equivalents, end of period	$ 269,286,056	$ 270,507,340

	Asia Pacific Telecom Co., Ltd.
	For the nine-month periods ended September 30,
	2020
Net cash provided by operating activities	$ 797,999
Net cash used in investing activities	(752,524)
Net cash used in financing activities	(1,965,976)
Effect of exchange rates on cash and cash equivalents	(30)
Decrease in cash and cash equivalents	(1,920,531)
Cash and cash equivalents, beginning of period	8,204,093
Cash and cash equivalents, end of period	$ 6,283,562

(4) Foreign currency translation

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

B. Foreign currency transactions and balances

(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise.

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

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

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

C. Translation of foreign operations

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

i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;

ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and

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

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

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

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

(5) Classification of current and non-current items

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

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

(b) Assets held mainly for trading purposes;

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

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

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

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

(b) Liabilities arising mainly from trading activities;

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

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

(6) Cash equivalents

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

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

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

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

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

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

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

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

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

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

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

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

(a) The changes in fair value of equity investments that were recognised in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognised as revenue when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

(b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognised in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortised cost

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

(a) The objective of the Group's business model is achieved by collecting contractual cash flows.

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

B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.

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

(10) Accounts and notes receivable

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

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

C. The Group's operating pattern of accounts receivable that are expected to be factored is for the purpose of selling, and the accounts receivable are subsequently measured at fair value, with any changes in fair value recognised in profit or loss.

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

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

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

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

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

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

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

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

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

(14) Inventories

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

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

A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.

B. The Group's share of its associates' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.

C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognises change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.

D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.

F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.

G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.

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

(16) Property, plant and equipment

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

B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

C. While land is not depreciated, other property, plant and equipment that apply cost model are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each component of property, plant and equipment that is significant in relation to the total cost of the item is depreciated separately.

D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change.

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

Buildings	15 ~ 51 years
(Auxiliary buildings	6 ~ 11 years)
Machinery and equipment	3 ~ 9 years
Computer and communication equipment	3 ~ 25 years
Other equipment	1 ~ 25 years

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

A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.

B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:

(a) Fixed payments, less any lease incentives receivable;

(b) Variable lease payments that depend on an index or a rate;

(c) Amounts expected to be payable by the lessee under residual value guarantees;

(d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and

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

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

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

(a) The amount of the initial measurement of lease liability;

(b) Any lease payments made at or before the commencement date;

(c) Any initial direct costs incurred by the lessee; and

(d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

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

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

(18) <u>Investment property</u>

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) <u>Intangible assets</u>

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 amortised, but is tested annually for impairment.

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

C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.

D. Customer relationship and developed technologies are amortised on a straight-line basis over its estimated life of 12 years and 2 to 7 years, respectively.

E. Concession obtained individually is stated initially at its costs and is amortised on a straight-line basis over its useful life as follows:

(a) The concession of the mobile broadband spectrum (4G) 700MHz frequency group started form December 2014 and is amortised until 2030. The useful life of the concession is 16 years.

(b) The concession of the mobile broadband spectrum (4G) 2600MHz frequency group started form October 2017 and is amortised until 2033. The useful life of the concession is 16 years.

(c) The Group obtained the concession of the mobile broadband spectrum (4G) 700MHz frequency group in December 2015 and is amortised until 2030. The useful life of the concession is 15 years.

(d) The Group obtained the concession of the mobile broadband spectrum (4G) 900MHz frequency group in December 2015 and is amortised until 2030. The useful life of the concession is 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 recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for 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 amortised historical cost would have been if the impairment had not been recognised.

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

C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(21) Borrowings

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

(22) Notes and accounts payable

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

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

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

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

(a) Hybrid (combined) contracts; or

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

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

B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.

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

(24) Bonds payable

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

(25) Convertible bonds payable

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

(a) The embedded call options and put options are recognised initially at net fair value as ‘financial assets or financial liabilities at fair value through profit or loss’. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as ‘gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss’.

(b) The host contracts of bonds or are initially recognised at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortised in profit or loss as an adjustment to ‘finance costs’ over the period of circulation using the effective interest method.

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

(d) Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.

(e) When bondholders exercise conversion options, the liability component of the bonds (including bonds payable and ‘financial assets or financial liabilities at fair value through profit or loss’) shall be remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and ‘capital surplus—share options’.

(26) Derecognition of financial liabilities

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

(27) Offsetting financial instruments

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

(28) Non-hedging and embedded derivatives

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

B. Under the financial assets, the hybrid contracts embedded with derivatives are initially recognised as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and financial assets at amortised 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

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

(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 recognised as expense in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

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

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

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

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

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

(31) Employee share-based payment

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

B. Restricted stocks:

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

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

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

(32) Income tax

A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.

B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

C. Deferred income tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.

E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.

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

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

H. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognises the effect of the change immediately in the interim period in which the change occurs.

The effect of the change on items recognised outside profit or loss is recognised in other comprehensive income or equity while the effect of the change on items recognised in profit or loss is recognised 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 recognised 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 renders telecommunication service. Service revenue is measured by the fair value of the consideration received or receivable taking into account business tax and rebates for the sale of goods to external customers in the ordinary course of the Group's activities. The main methods of revenue recognition are as follows:

(a) The communication charges of fixed network and mobile services, as well as the connection charges among telecom operators, are recognised on the basis of the contract terms, which are calculated by predetermined rates and the actual usage volume.

(b) Fixed monthly service fees are recognised monthly.

(c) Prepaid card revenue is recognised on the basis of the actual usage volume by the customers.

C. The Group recognises an asset (shown as 'other non-current assets') the incremental costs (mainly comprised of sales commissions) of obtaining a telecommunication contract if the Group expects to recover those costs. The recognised asset is amortised and consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognises an impairment loss to the extent that the carrying amount of the asset exceeds the remaining amount of consideration that the Group expects to receive less the costs that have not been recognised as expenses.

D. Sales revenue is recognised to the extent that a significant reversal is highly improbable based on the contractual price less the estimated sales discounts and allowances. 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 recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

F. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognised 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 recognised. If the payments exceed the products sold, a contract liability is recognised

(35) Government grants

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

(36) Business combinations

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

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

(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 continually evaluated and adjusted based on historical experience and other factors. The above information is addressed below:

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

A. Revenue recognition

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

Indicators that the Group controls the good or service before it is 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.

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

B. Offsetting financial instruments

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

(2) Critical accounting estimates and assumptions

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

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

The Group assesses impairment based on its subjective judgement and determines the separate cash flows of a specific group of assets, useful lives of assets and the future possible income and expenses arising from the assets depending on how assets are utilized and industrial characteristics.

Any changes of economic circumstances or estimates due to the change of Group strategy might cause adjustments on impairment of assets.

B. Impairment assessment of goodwill

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

As of September 30, 2020, the Group recognised goodwill after impairment assessment of $14,888,283.

C. Evaluation of inventories

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

As of September 30, 2020, the carrying amount of inventories was $707,992,299.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	September 30, 2020	December 31, 2019	September 30, 2019
Cash on hand and revolving funds	$ 72,065	$ 216,905	$ 499,743
Checking accounts and demand deposits	829,519,386	649,335,476	556,362,714
Cash equivalents - Time deposits	188,669,763	208,182,131	226,492,462
Cash equivalents - Repo bonds	257,331	129,850	5,198,074
	$ 1,018,518,545	$ 857,864,362	$ 788,552,993

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

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

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

	September 30, 2020	December 31, 2019	September 30, 2019
Assets			
Current items:			
Beneficiary certificates	$ 519,893	$ 639,679	$ 2,026,734
Derivatives	1,763,876	2,312,370	661,055
	$ 2,283,769	$ 2,952,049	$ 2,687,789
Non-current items:			
Equity instruments	$ 13,976,529	$ 12,744,243	$ 14,975,841
Beneficiary certificates	72,855,333	63,546,321	63,617,377
Derivatives	2,215,131	6,370,161	2,322,755
	$ 89,046,993	$ 82,660,725	$ 80,915,973

Liabilities	September 30, 2020	December 31, 2019	September 30, 2019
Current items:			
Derivatives	($ 1,405,078)	($ 1,881,685)	($ 1,831,892)
Non-current items:			
Derivatives	($ 1,650)	$ -	($ 6,300)

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

(a) Equity instruments: Including listed, unlisted and emerging stocks.

(b) Beneficiary certificates: Including investment in open-end funds and private equity fund.

(c) Derivatives: Including cross currency swap contracts, forward exchange contracts, financial products and convertible bonds payable.

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

	For the three-month period ended September 30,	
	2020	2019
Equity instruments	2,665,007	($ 199,167)
Beneficiary certificates	(1,081,651)	(9,920,364)
Derivatives	89,592	937,186
	$ 1,672,948	($ 9,182,345)

	For the nine-month period ended September 30,	
	2020	2019
Equity instruments	$ 2,919,176	$ 5,361,833
Beneficiary certificates	4,294,579	(7,116,434)
Derivatives	(2,737,375)	7,037,389
	$ 4,476,380	$ 5,282,788

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

	September 30, 2020		
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD (BUY)	600,000	2016.09.13~2021.09.24
	JPY (SELL)	61,555,000	2016.09.13~2021.09.24
Foreign exchange forward contracts	RMB (BUY)	14,187,650	2020.08.13~2020.12.10
	KRW (BUY)	117,560,000	2020.09.24~2020.11.30
	MXN (BUY)	2,034,270	2020.08.06~2020.10.13
	USD (BUY)	119,961	2020.06.08~2021.04.30
	CZK (SELL)	993,988	2020.09.23~2020.11.30
	MXN (SELL)	1,243,107	2020.06.08~2021.04.30
	USD (SELL)	2,243,800	2020.08.06~2020.12.10
	EUR (SELL)	18,000	2020.09.04~2020.10.08
Financial products	USD	6,000	2019.12.03~2020.12.10
Non-current items:			
Convertible contract	USD	30,000	2016.12.19~2021.12.15
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities			
Current items:			
Cross currency swap contracts	USD (BUY)	2,250,000	2020.03.02~2021.07.14
	JPY (BUY)	26,000,000	2020.09.22~2020.12.28
	TWD (SELL)	77,153,400	2020.03.02~2021.07.14
Foreign exchange forward contracts	USD (BUY)	40,000	2020.09.23~2020.11.30
	EUR (BUY)	100,000	2020.08.07~2020.11.12
	CZK (BUY)	1,114,150	2020.09.03~2020.11.09
	MXN (BUY)	2,097,375	2020.08.14~2020.10.19
	CNY (BUY)	2,563,782	2020.09.18~2020.12.28
	USD (SELL)	637,988	2020.08.07~2020.12.28
	CZK (SELL)	924,060	2020.09.23~2020.11.30

	December 31, 2019		
Derivative Financial Assets	Contract amount (Nominal Principal 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
Foreign exchange forward 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
Financial products	USD	56,000	2019.11.29~2020.12.10
Non-current items:			
Convertible contract	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
Derivative 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
Foreign exchange forward 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

Derivative Financial Assets	September 30, 2019 Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD (BUY)	1,200,000	2019.06.27~2019.12.26
	JPY (BUY)	36,950,000	2019.03.27~2019.11.29
	TWD (SELL)	47,709,650	2019.03.27~2019.12.26
Foreign exchange forward contracts	USD (BUY)	1,670,435	2019.05.24~2020.03.30
	MXN (BUY)	304,710	2019.08.27~2019.11.29
	RMB (BUY)	2,605,349	2019.09.05~2019.11.12
	TWD (BUY)	14,625,100	2019.09.03~2019.11.25
	USD (SELL)	849,984	2019.08.27~2019.11.29
	BRL (SELL)	506,296	2019.08.07~2019.11.13
	MXN (SELL)	467,519	2019.05.24~2020.03.30
	RMB (SELL)	5,694,370	2019.09.24~2019.10.30
	TWD (SELL)	22,194,840	2019.07.15~2020.01.02
Non-current items:			
Convertible contract	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
Derivative Financial Liabilities			
Current items:			
Cross currency swap contracts	USD (BUY)	1,000,000	2019.07.09~2020.03.11
	JPY (BUY)	189,950,000	2019.05.31~2019.12.30
	TWD (SELL)	86,168,815	2019.05.31~2020.03.11
Foreign exchange forward contracts	USD (BUY)	1,170,000	2019.08.07~2019.12.16
	EUR (BUY)	128,000	2019.09.06~2019.10.17
	CZK (BUY)	5,072,500	2019.08.13~2019.11.15
	MXN (BUY)	3,358,960	2019.07.22~2019.11.15
	RMB (BUY)	10,157,143	2019.08.08~2019.12.18
	TWD (BUY)	15,096,200	2019.09.17~2019.11.25
	INR (SELL)	40,087,680	2019.08.28~2019.12.04
	RMB (SELL)	719,620	2019.09.03~2019.10.15
	TWD (SELL)	15,890,700	2019.08.07~2019.12.16
	USD (SELL)	2,450,618	2019.07.22~2019.12.18

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

B. Investing activities: Import of machinery and equipment

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

(c) Financial products

All of the structured products the Group entered into an agreement with financial institutions pertain to hybrid finacial products which are principal guaranteed products in combination with embedded derivative financial products.

(d) Convertible bonds payable

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 derivatives. Based on the contract, PCE Paragon Solutions Kft. has the right to require conversion after issue date and until maturity date if the written consent is submitted in advance. If there are remaining convertible bonds at maturity, such convertible bonds will be redeemed in the form of cash.

D. Details of the Group's investment in equity instruments and beneficiary certificates are 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

Items	September 30, 2020	December 31, 2019	September 30, 2019
Equity instruments	$ 54,145,565	$ 59,365,998	$ 62,618,026
Valuation adjustment	10,879,704	9,441,219	4,270,705
	$ 65,025,269	$ 68,807,217	$ 66,888,731

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

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

	For the three-month period ended September 30,	
	2020	2019
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive loss	($ 3,303,339)	($ 3,382,569)
Cumulative loss reclassified to retained earnings due to derecognition	($ 4,871,006)	$ -

	For the nine-month period ended September 30,	
	2020	2019
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive loss	($ 2,610,510)	($ 717,439)
Cumulative (loss) gains reclassified to retained earnings due to derecognition	($ 4,170,365)	$ 98,048

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

D. Details of the Group's investment in equity instruments is provided in Table 3.

(4) Financial assets at amortised cost

Items	September 30, 2020	December 31, 2019	September 30, 2019
Current items:			
Capital guarantee financial products	$ 3,438,316	$ 18,341,333	$ 38,904,471
Time deposits with maturity over three months	52,623,960	33,401,517	41,358,601
Refundable deposits	520,745	758,872	193,952
Restricted bank deposits	84,077	133,411	-
Pledged time deposits	315,267	319,744	217,223
	$ 56,982,365	$ 52,954,877	$ 80,674,247
Non-current items:			
Financial bonds-trust fund	$ 11,106,940	$ 12,484,790	$ 12,620,220
Refundable deposits	-	-	1,378,385
Time deposits with maturity over twelve months	8,023,950	-	130,107
Restricted bank deposits	56,900	-	-
Pledged time deposits	2,700	43,779	43,778
	$ 19,190,490	$ 12,528,569	$ 14,172,490

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

	For the three-month period ended September 30,	
	2020	2019
Interest income	$ 677,036	$ 336,006

	For the nine-month period ended September 30,	
	2020	2019
Interest income	$ 1,644,876	$ 2,156,154

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in

Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of September 30, 2020, the Group has invested a total of RMB 3.5 billion and has redeemed RMB 900 million. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

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

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

(5) Notes and accounts receivable

	September 30, 2020	December 31, 2019	September 30, 2019
Notes receivable	$ 527,352	$440,306	$ 600,444
Accounts receivable	681,769,815	992,631,562	978,175,287
Less: Allowance for sales returns and allowances	(7,721,064)	(5,793,430)	(5,669,372)
	$ 674,576,103	$ 987,278,438	$ 973,106,359

A. As of September 30, 2020, December 31, 2019 and September 30, 2019, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2019, the balance of receivables from contracts with customers amounted to $1,062,285,356.

B. On September 30, 2020, December 31, 2019 and September 30, 2019, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of $81,733,158, $108,993,188 and $98,963,940, respectively.

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

As of September 30, 2020, December 31, 2019 and September 30, 2019, the relevant information of accounts receivable factored but unsettled were as follows:

September 30, 2020			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 23,208,292	$ 23,208,292	$ 23,208,292	$ -

December 31, 2019			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 15,957,505	$ 15,957,505	$ 15,957,505	$ -

September 30, 2019			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 30,354,675	$ 30,354,675	$ 30,354,675	$ -

As of September 30, 2020, December 31, 2019 and September 30, 2019, the Group has no retention for the factoring of accounts receivable.

D. As of September 30, 2020, December 31, 2019 and September 30, 2019, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three-month and nine-month periods ended September 30, 2020 and 2019, the information on financing charges (expenses) incurred from accounts receivable factoring is provided in Note 6(36).

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

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

(6) Other receivables

	September 30, 2020	December 31, 2019	September 30, 2019
Tax refund receivable	$ 33,207,165	$ 27,552,147	$ 33,181,179
Interest receivable	17,082,462	28,008,152	23,369,185
Loans to related parties	2,415,431	2,280,745	1,096,575
Others	13,534,236	10,013,255	14,142,009
	$ 66,239,294	$ 67,854,299	$ 71,788,948

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

(7) Inventories

	September 30, 2020	December 31, 2019	September 30, 2019
Raw materials	$ 235,427,282	$ 148,887,252	$ 186,880,317
Work in process	148,498,985	105,747,965	162,314,654
Finished goods	332,720,409	261,457,747	350,218,084
Inventory in transit	23,657,840	23,526,271	24,655,472
	740,304,516	539,619,235	724,068,527
Less: Allowance for inventory obsolescence and market price decline	(32,312,217)	(23,847,058)	(33,252,016)
	$ 707,992,299	$ 515,772,177	$ 690,816,511

Expenses and losses incurred on inventories for the three-month and nine-month periods ended September 30, 2020 and 2019 were as follows:

	For the three-month period ended September 30,	
	2020	2019
Cost of inventories sold	$ 1,209,943,293	$ 1,304,936,910
Loss on inventory obsolescence and market price decline	2,829,365	1,103,859
Revenue from sale of scraps	(1,326,072)	(1,710,074)
Others	(4,122)	79,112
	$ 1,211,442,464	$ 1,304,409,807

	For the nine-month period ended September 30,	
	2020	2019
Cost of inventories sold	$ 3,154,605,639	$ 3,393,284,264
Loss on inventory obsolescence and market price decline	8,527,478	9,067,381
Revenue from sale of scraps	(2,973,151)	(3,977,682)
Others	307,903	213,593
	$ 3,160,467,869	$ 3,398,587,556

(8) Investments accounted for under equity method

	2020	2019
At January 1	$ 168,631,642	$ 160,316,664
Addition of investments accounted for under equity method	681,368	1,252,627
Disposal of investments accounted for under equity method	(133,108)	-
Earnings distribution of investments accounted for under equity method	(5,243,662)	(4,805,210)
Share of profit or loss of investments accounted for under equity method	4,428,030	14,227,828
Changes in retained earnings	(6,557)	(532,317)
Changes in capital surplus	(500,891)	(599,379)
Changes in other equity items	(2,873,165)	1,043,654
Impairment loss	-	(157,082)
Others	(554,713)	(721,182)
At September 30	$ 164,428,944	$ 170,025,603

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 not reviewed by independent auditors. The related investments balances for the abovementioned unaudited or unreviewed investee companies amounted to $18,110,134 and $14,602,751, constituting 0.54% and 0.43% of the consolidated total assets as of September 30, 2020 and 2019, respectively. The share of profit (loss) of associates and joint ventures accounted for under the equity method amounted to ($94,657), ($353,600), ($598,521) and $55,222, constituting 0.21%, 3.62%, 2.04% and 0.11% of the consolidated comprehensive income for the three-month and nine-month periods ended September 30, 2020 and 2019, respectively.

B. The Group acquired the new shares issued by Asia Pacific Telecom Co., Ltd. (the "Asia Pacific") in 2019. After the acquisition, the Company owned 40.74% equity interest in Asia Pacific which represented majority of the voting rights of its shareholders and the Company has control over the main activities of Asia Pacific. Accordingly, it was included in the consolidated financial statements since the control date. Meanwhile, the Company lost significant influence over Asia Pacific and remeasured the fair value of the remaining investment. The Company recognised the difference between the fair value and book value of $1,691,090 (shown as "other gains and losses"). Details of business combination about Asia Pacific is provided in Note 6(39).

C. The Group has assessed impairment of certain investees for the three-month and nine-month periods ended September 30, 2020 and 2019, and has accrued impairment loss of $0, $0, $0 and $157,082, respectively (shown as "other gains and losses").

D. Associates

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

Company name	Principal place of business	Shareholding ratio September 30, 2020	December 31, 2019	September 30, 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%	34%	Supplier	Equity method

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

Balance sheet

	Sharp Corporation		
	September 30, 2020	December 31, 2019	September 30, 2019
Current assets	$ 307,719,158	$ 318,630,526	$ 319,669,343
Non-current assets	200,706,801	214,183,459	217,162,503
Current liabilities	(240,780,036)	(254,314,425)	(258,900,353)
Non-current liabilities	(182,417,470)	(185,840,064)	(193,568,783)
Total net assets	85,228,453	92,659,496	84,362,710
Effect of accounting principles	(10,074,688)	(11,943,340)	(10,643,411)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	111,327,753	112,859,837	118,702,898
Total net assets after adjustment	$ 186,481,518	$ 193,575,993	$ 192,422,197
Share in associate's net assets (Note)	$ 71,117,087	$ 73,410,848	$ 72,969,555
Goodwill	12,302,072	12,450,964	12,630,312
Others	(718,353)	(975,970)	(538,490)
Carrying amount of the associate	$ 82,700,806	$ 84,885,842	$ 85,061,377

Note : Share in associate’s net assets is accounted for based on the equity of ordinary shares, excluding Class C shares of Sharp Corporation.

	Foxconn Technology Co., Ltd.		
	September 30, 2020	December 31, 2019	September 30, 2019
Current assets	$ 118,659,734	$ 108,072,195	$ 130,623,368
Non-current assets	47,492,874	56,503,622	50,112,364
Current liabilities	(64,714,140)	(54,840,529)	(78,842,115)
Non-current liabilities	(878,427)	(1,129,678)	(1,449,887)
Total net assets	$ 100,560,041	$ 108,605,610	$ 100,443,730
Share in associate's net assets	$ 29,640,134	$ 32,011,570	$ 29,605,851
Goodwill	338,190	338,190	338,190
Others	9,815	3,930	(9,970)
Carrying amount of the associate	$ 29,988,139	$ 32,353,690	$ 29,934,071

	Zhen Ding Technology Holding Limited		
	September 30, 2020	December 31, 2019	September 30, 2019
Current assets	$ 80,941,204	$ 83,203,716	$ 86,631,388
Non-current assets	65,083,940	56,677,619	54,310,157
Current liabilities	(38,643,263)	(39,032,879)	(44,267,869)
Non-current liabilities	(16,796,653)	(10,504,355)	(10,503,310)
Total net assets	$ 90,585,228	$ 90,344,101	$ 86,170,366
Share in associate's net assets	$ 22,777,783	$ 22,741,808	$ 21,749,399
Others	-	(28,971)	-
Carrying amount of the associate	$ 22,777,783	$ 22,712,837	$ 21,749,399

Statement of comprehensive income

	Sharp Corporation	
	For the three-month period ended September 30,	
	2020	2019
Revenue	$ 173,546,883	$ 175,865,754
Profit for the period from continuing operations	3,890,346	4,580,380
Other comprehensive (loss) income, net of tax	(114,173)	2,823,621
Total comprehensive income	3,776,173	7,404,001
Effect of accounting principles	220,095	624,761
Total comprehensive income after adjustments	$ 3,996,268	$ 8,028,762
Dividends received from associates	$ -	$ -

	Sharp Corporation	
	For the nine-month period ended September 30,	
	2020	2019
Revenue	$ 459,884,460	$ 497,997,456
(Loss) profit for the period from continuing operations	(3,210,819)	11,224,114
Other comprehensive (loss) income, net of tax	(338,151)	2,285,777
Total comprehensive (loss) income	(3,548,970)	13,509,891
Effect of accounting principles	958,556	12,105,726
Total comprehensive (loss) income after adjustments	($ 2,590,414)	$ 25,615,617
Dividends received from associates	$ 1,105,471	$ 1,277,406

	Foxconn Technology Co., Ltd.	
	For the three-month period ended September 30,	
	2020	2019
Revenue	$ 36,396,331	$ 37,207,015
Profit for the period from continuing operations	1,665,395	2,612,113
Other comprehensive income (loss), net of tax	3,638,622	(2,386,083)
Total comprehensive income	$ 5,304,017	$ 226,030
Dividends received from associates	$ 1,042,301	$ 1,334,145

	Foxconn Technology Co., Ltd.	
	For the nine-month period ended September 30,	
	2020	2019
Revenue	$ 70,329,968	$ 72,734,721
Profit for the period from continuing operations	3,614,954	5,286,128
Other comprehensive (loss) income, net of tax	(8,124,310)	127,399
Total comprehensive (loss) income	($ 4,509,356)	$ 5,413,527
Dividends received from associates	$ 1,042,301	$ 1,334,145

	Zhen Ding Technology Holding Limited	
	For the three-month period ended September 30,	
	2020	2019
Revenue	$ 32,076,905	$ 35,601,549
Profit for the period from continuing operations	2,341,411	4,789,904
Other comprehensive income (loss), net of tax	1,424,912	(3,160,200)
Total comprehensive income	$ 3,766,323	$ 1,629,704
Dividends received from associates	$ 1,374,359	$ 1,336,457

	Zhen Ding Technology Holding Limited	
	For the nine-month period ended September 30,	
	2020	2019
Revenue	$ 76,079,412	$ 78,094,966
Profit for the period from continuing operations	5,453,139	7,207,770
Other comprehensive loss, net of tax	(908,695)	(2,244,465)
Total comprehensive income	$ 4,544,444	$ 4,963,305
Dividends received from associates	$ 1,374,359	$ 1,336,457

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

As of September 30, 2020, December 31, 2019 and September 30, 2019, the carrying amount of the Group's individually immaterial associates amounted to $28,962,216, $28,679,273 and $33,280,756, respectively.

	For the three-month period ended September 30,	
	2020	2019
Profit (loss) for the period from continuing operations	$ 2,885,059	($ 388,391)
Other comprehensive income (loss), net of tax	1,231,732	(857,042)
Total comprehensive income (loss)	$ 4,116,791	($ 1,245,433)

	For the nine-month period ended September 30,	
	2020	2019
Profit (loss) for the period from continuing operations	$ 3,268,710	($ 2,755,425)
Other comprehensive income (loss), net of tax	301,059	(998,378)
Total comprehensive income (loss)	$ 3,569,769	($ 3,753,803)

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

	September 30, 2020	December 31, 2019	September 30, 2019
Sharp Corporation	$ 79,422,127	$ 103,325,835	$ 76,353,712
Foxconn Technology Co., Ltd.	21,471,399	27,600,129	26,974,748
Zhen Ding Technology Holding Limited	38,494,969	38,968,380	30,248,183
	$ 139,388,495	$ 169,894,344	$ 133,576,643

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

i. The Group is the single largest shareholder of Sharp Corporation with a 42% equity interest. Given that the director candidates of Sharp Corporation are decided by the nomination committee chaired by an outside director, and then resolved by Board of Directors, the shareholders will adopt a majority decision. Natural persons are elected as directors, legal shareholders cannot dominate, and the main managerial officers of Sharp Corporation is not appointed by the Group, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.

ii. The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 29% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group has no control, but only has significant influence, over the investee.

iii. The Group is the single largest shareholder of Zhen Ding Technology Holding Limited with a 34% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Zhen Ding Technology Holding Limited, the Group has no control, but only has significant influence, over the investee.

(9) Property, plant and equipment

	2020						
At January 1, 2020	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Construction in progress	Total
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
2020							
Opening net book amount	$ 14,233,757	$ 120,585,604	$ 67,413,132	$ 9,530,930	$ 47,344,561	$ 28,415,269	$ 287,523,253
Additions	188,011	1,492,648	9,839,303	738,954	10,119,968	21,579,967	43,958,851
Transfers	1,176	1,513,069	1,589,304	1,096,873	1,881,290	(11,882,532)	(5,800,820)
Acquired through business combinations	-	2,396	147	-	1,384,078	13,685	1,400,306
Disposals	(4,007)	(205,865)	(1,396,800)	(11,188)	(834,742)	(270,802)	(2,723,404)
Depreciation charge	-	(7,669,220)	(17,021,920)	(2,408,501)	(10,793,639)	-	(37,893,280)
Net exchange differences	(2,169,470)	(1,258,374)	(3,836,580)	(65,822)	(400,816)	(595,274)	(8,326,336)
Closing net book amount	$ 12,249,467	$ 114,460,258	$ 56,586,586	$ 8,881,246	$ 48,700,700	$ 37,260,313	$ 278,138,570
At September 30, 2020							
Cost	$ 12,249,467	$ 209,460,387	$ 272,274,522	$ 40,522,128	$ 170,228,093	$ 37,260,313	$ 741,994,910
Accumulated depreciation and impairment	-	(95,000,129)	(215,687,936)	(31,640,882)	(121,527,393)	-	(463,856,340)
	$ 12,249,467	$ 114,460,258	$ 56,586,586	$ 8,881,246	$ 48,700,700	$ 37,260,313	$ 278,138,570

At January 1, 2019	Land	Buildings	Machinery and equipment	Others	Construction in progress	Total
	2019					
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
2019						
Opening net book amount	$ 4,187,609	$ 117,804,008	$ 80,636,167	$ 50,813,791	$ 24,418,437	$ 277,860,012
Additions	2,820,221	3,169,886	13,802,602	9,451,475	17,154,056	46,398,240
Transfers	-	2,518,849	4,357,256	2,504,708	(10,411,946)	(1,031,133)
Acquired through business combinations	-	11,482	8,446	7,133	1,448	28,509
Disposals	-	(72,957)	(538,257)	(494,471)	(512,022)	(1,617,707)
Depreciation charge	-	(7,329,297)	(22,265,214)	(12,797,630)	-	(42,392,141)
Net exchange differences	976,511	(4,820,889)	(4,210,860)	929,886	(80,346)	(7,205,698)
Closing net book amount	$ 7,984,341	$ 111,281,082	$ 71,790,140	$ 50,414,892	$ 30,569,627	$ 272,040,082
At September 30, 2019						
Cost	$ 7,984,341	$ 197,646,548	$ 295,407,868	$ 170,570,410	$ 30,569,627	$ 702,178,794
Accumulated depreciation and impairment	-	(86,365,466)	(223,617,728)	(120,155,518)	-	($ 430,138,712)
	$ 7,984,341	$ 111,281,082	$ 71,790,140	$ 50,414,892	$ 30,569,627	$ 272,040,082

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

(10) Leasing arrangements－lessee

A. The Group leases various assets including land, land use right, buildings, transportation equipment and other equipment. Except for contracts of land use right which cover periods of 50 years, other rental contracts are typically made for periods of 1 to 20 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

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

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

	September 30, 2020	December 31, 2019	September 30, 2019
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	$ 17,359,584	$ 21,248,308	$ 22,776,498
Buildings	23,934,575	23,633,305	16,130,163
Other equipment	4,065,276	1,878,727	2,113,762
	$ 45,359,435	$ 46,760,340	$ 41,020,423

	For the three-month period ended September 30, 2020	For the three-month period ended September 30, 2019
	Depreciation charge	Depreciation charge
Land and land use right	$ 122,454	$ 814,456
Buildings	1,917,634	1,362,845
Other equipment	95,498	18,740
	$ 2,135,586	$ 2,196,041

	For the nine-month period ended September 30, 2020	For the nine-month period ended September 30, 2019
	Depreciation charge	Depreciation charge
Land and land use right	$ 434,224	$ 1,394,666
Buildings	6,178,529	3,955,485
Other equipment	382,850	96,592
	$ 6,995,603	$ 5,446,743

D. For the three-month and nine-month periods ended September 30, 2020 and 2019, the additions to right-of-use assets were $756,311, $64,665, $5,182,533 and $1,999,303, respectively.

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

	For the three-month period ended September 30, 2020	For the three-month period ended September 30, 2019
Items affecting profit or loss		
Interest expense on lease liabilities	$ 334,383	$ 227,941
Expense on short-term lease contracts	$ 600,147	$ 711,857

	For the nine-month period ended September 30, 2020	For the nine-month period ended September 30, 2019
Items affecting profit or loss		
Interest expense on lease liabilities	$ 1,079,461	$ 710,571
Expense on short-term lease contracts	$ 1,885,441	$ 2,539,867

G. For the three-month and nine-month periods ended September 30, 2020 and 2019, the Group's total cash outflow for leases were $2,550,066, $1,925,994, $10,070,436 and $7,165,639, respectively.

(11) Leasing arrangements－lessor

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

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

	September 30, 2020	December 31, 2019
No later than one year	$ 482,014	$ 496,589
Later than one year but not later than five years	1,523,462	1,941,955
	$ 2,005,476	$ 2,438,544

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

	September 30, 2020	
	Current	Non-current
Undiscounted lease payments	$ 482,014	$ 1,523,462
Unearned finance income	(16,543)	(51,686)
Net investment in lease	$ 465,471	$ 1,471,776

	December 31, 2019	
	Current	Non-current
Undiscounted lease payments	$ 496,589	$ 1,941,955
Unearned finance income	(27,548)	(69,638)
Net investment in lease	$ 469,041	$ 1,872,317

The net investment in the financial lease is shown as "other receivable" and "other non-current asset", respectively.

(12) Investment property

	Land and buildings	
	2020	2019
At 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
For the nine-month period ended September 30		
Opening net book amount	$ 4,419,912	$ 2,523,963
Additions	6,244,479	428,176
Acquired through business combinations	-	1,964,143
Depreciation charge	(540,890)	(180,356)
Net exchange differences	(11,989)	(144,083)
Closing net book amount	$ 10,111,512	$ 4,591,843
At September 30		
Cost	$ 14,614,341	$ 8,150,370
Accumulated depreciation and impairment	(4,502,829)	(3,558,527)
	$ 10,111,512	$ 4,591,843

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

	For the three-month period ended September 30,	
	2020	2019
Rental income from the lease of the investment property	$ 235,960	$ 134,921
Direct operating expenses arising from the investment property that generated rental income for the period	$ 181,415	$ 61,368

	For the nine-month period ended September 30,	
	2020	2019
Rental income from the lease of the investment property	$ 649,002	$ 384,642
Direct operating expenses arising from the investment property that generated rental income for the period	$ 540,890	$ 180,356

B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. There were no impairment losses during the nine-month periods ended September 30, 2020 and 2019, respectively.

C. The fair value of the investment property held by the Group as at September 30, 2020, December 31, 2019 and September 30, 2019 was $10,689,763, $5,045,896 and $5,169,726, 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						
At January 1, 2020	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Total
Cost	$ 17,880,175	$ 14,169,255	$ 4,805,694	$ 9,721,511	$ 4,239,016	$ 1,744,836	$ 52,560,487
Accumulated amortisation 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
2020							
Opening net book amount	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
Additions	-	412,000	157,243	102,343	-	-	671,586
Amortisation charge	-	(678,300)	(267,769)	(177,066)	(485,368)	(123,343)	(1,731,846)
Purchase price allocation	187,712	-	-	-	-	-	187,712
Net exchange differences	(705,970)	-	(308,040)	(206,583)	(69,612)	(42,058)	(1,332,263)
Closing net book amount	$ 14,888,283	$ 10,092,872	$ 1,475,305	$ 9,134,383	$ 2,215,817	$ 1,368,882	$ 39,175,542
At September 30, 2020							
Cost	$ 17,289,309	$ 14,581,255	$ 4,395,694	$ 9,604,370	$ 4,114,589	$ 1,693,620	$ 51,678,837
Accumulated amortisation and impairment	(2,401,026)	(4,488,383)	(2,920,389)	(469,987)	(1,898,772)	(324,738)	(12,503,295)
	$ 14,888,283	$ 10,092,872	$ 1,475,305	$ 9,134,383	$ 2,215,817	$ 1,368,882	$ 39,175,542

	2019					
At January 1, 2019	Goodwill	Patents	Trademarks	Developed technology	Customer relationships	Total
Cost	$ 17,491,247	$ 4,903,625	$ 7,683,529	$ 4,343,649	$ 1,787,904	$ 36,209,954
Accumulated amortisation 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
2019						
Opening net book amount	$ 15,051,009	$ 2,340,163	$ 7,611,249	$ 3,583,090	$ 1,771,514	$ 30,357,025
Acquired through business combinations	261,135	-	-	-	-	261,135
Additions	-	49,597	27	-	-	49,624
Purchase price allocation	386,892	-	-	-	-	386,892
Amortisation charge	-	(341,410)	(182,281)	(533,674)	(151,127)	(1,208,492)
Impairment	(95,467)	-	-	(43,429)	-	(138,896)
Net exchange differences	98,294	22,220	79,607	37,510	18,503	256,134
Closing net book amount	$ 15,701,863	$ 2,070,570	$ 7,508,602	$ 3,043,497	$ 1,638,890	$ 29,963,422
At September 30, 2019						
Cost	$ 18,282,332	$ 4,999,829	$ 7,764,254	$ 4,336,177	$ 1,806,528	$ 37,189,120
Accumulated amortisation and impairment	(2,580,469)	(2,929,259)	(255,652)	(1,292,680)	(167,638)	(7,225,698)
	$ 15,701,863	$ 2,070,570	$ 7,508,602	$ 3,043,497	$ 1,638,890	$ 29,963,422

A. Details of acquired through business combinations are provided in Note 6(39).

B. Impairment assessment for goodwill of Belkin International Inc.

The Group acquired Belkin International Inc. (referred herein as "Belkin") which generated goodwill of $13,563,157. Impairment assessment of goodwill is allocated to the Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for a five-year period.

Management determined budgeted gross margin based on past performance and their expectations of market development. The weighted average growth rates used are consistent with the projection included in industry reports. Cash flows beyond the five-year period are extrapolated using the estimated growth rates. As of December 31, 2019, pre tax discount rate is 13.6%.

Based on previous assessment, there is no impairment loss on goodwill.

As a result of the impairment review, the recoverable amount of the CGU in which goodwill has been allocated is higher than the carrying amount as at September 30, 2020.

C. The details of amortization are as follows:

	For the three-month period ended September 30,	
	2020	2019
Operating costs	$ 559,896	$ 465,533

	For the nine-month period ended September 30,	
	2020	2019
Operating costs	$ 1,731,846	$ 1,208,492

(14) Other non-current assets

	September 30, 2020	December 31, 2019	September 30, 2019
Utility duct access	$ 958,857	$ 1,095,837	$ -
Computer software cost	2,314,738	2,713,429	3,192,259
Refundable deposits	2,284,280	2,737,880	-
Assets recognised for incremental costs of obtaining contract with customers	2,045,835	2,081,358	-
Prepayments for equipment	645,809	704,407	875,240
Others	5,792,424	6,502,388	4,729,493
	$ 14,041,943	$ 15,835,299	$ 8,796,992

A. Refundable deposits mainly pertain to deposits for the lease of office buildings and data centers as well as bid bond for 1800MHz, 3.5GHz and 28GHz spectrum. The Company participated in the National Communications Commission's mobile broadband auction of 2019 for the bidding of 1800MHz, 3.5GHz and 28GHz spectrum, and paid the bid bond amounting to $1,000,000 in September 2019, which was refunded in March 2020.

B. Utility duct access

A subsidiary of the Company, Asia Pacific Telecom Co., Ltd. ("Asia Pacific"), entered into a use of assets contract with Taiwan Railways Administration ("TRA") in January 2001. According to the contract, TRA provides the right to use 50% of the capacity of optical fiber duct (30 cm width), which was along the same path on both of the rails for 25 years since the Ministry of Transportation and Communication issued the 3G license. Under the contract, Asia Pacific should pay $8,425,569 as compensation for the 25-year use right to TRA, and both parties agreed that TRA can use the compensation of $8,000,000 as capital to invest in Asia Pacific. Under the contract, Asia Pacific should pay $100,000 per year to TRA for 25 years as compensation of the use right, and TRA will no longer allow other telecom companies to use the optical fiber ducts; if any, Asia Pacific can deduct the payment based on the percentage that the other telecom companies used.

C. Incremental costs of obtaining a contract

A subsidiary of the Company, Asia Pacific Telecom Co., Ltd., recognises the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer as an asset if the Group expects to recover those costs. The recognised asset is amortised on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognised amortised cost of $446,894 and $1,430,556 in profit or loss for the three-month and nine-month periods ended September 30, 2020, respectively.

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

(15) Short-term notes and bills payable

	September 30, 2020	December 31, 2019	September 30, 2019
Commercial paper	$ 53,401,184	$ 30,590,067	$ 33,799,572
Less: Unamortised discount	(64,378)	(61,771)	(84,224)
	$ 53,336,806	$ 30,528,296	$ 33,715,348
Interest rates per annum	0.528%~0.868%	0.718%~1.438%	0.68%~0.988%

(16) Short-term loans

Type of loans	September 30, 2020	Interest rate range	Collateral
Bank loans			
Credit loans	$ 435,373,222	0.4%~5.9%	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	September 30, 2019	Interest rate range	Collateral
Bank loans			
Credit loans	$ 427,807,122	0.49%~6.5%	None
Secured loans	89,788	3.06%~6.15%	Time deposits
	$ 427,896,910		

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of September 30, 2020, December 31, 2019 and September 30, 2019 are as follows:

September 30, 2020			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	$ 1,499,208,931	$ 1,499,208,931	$ -

December 31, 2019			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	$ 1,424,606,382	$ 1,424,606,382	$ -

September 30, 2019			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	$ 1,413,975,628	$ 1,413,975,628	$ -

(17) Other payables

	September 30, 2020	December 31, 2019	September 30, 2019
Awards and salaries payable	$ 51,015,433	$ 50,765,551	$ 45,241,383
Accrued interest payable	14,334,742	28,568,433	21,253,034
Employees' bonuses payable	18,813,722	17,584,644	21,839,190
Payables for equipment	17,191,002	22,418,721	18,440,662
Consumption goods expense payable (including indirect materials)	11,112,542	10,509,888	12,518,908
Royalty fees payable	6,780,909	7,206,087	7,051,494
Tax payable	7,243,359	6,152,745	10,559,900
Restricted stock repurchase obligation	3,369,001	4,052,806	-
Others	77,165,103	70,473,854	76,794,613
	$ 207,025,813	$ 217,732,729	$ 213,699,184

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

(18) Other current liabilities

	September 30, 2020	December 31, 2019	September 30, 2019
Receipts in advance of payments for equipment on behalf of others	$ 15,945,589	$ 8,218,433	$ 9,683,263
Contract liabilities	20,913,330	18,231,021	10,442,557
Deferred income	7,441,323	6,922,868	6,441,527
Bonds payable maturing within one year	46,460,000	38,546,364	33,679,888
Long-term loans maturing within one year	24,548,079	14,553,911	3,128,010
Others	9,495,777	5,404,263	6,179,642
	$ 124,804,098	$ 91,876,860	$ 69,554,887

(19) Bonds payable

	September 30, 2020	December 31, 2019	September 30, 2019
Convertible bonds payable	$ 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	(559,718)	(752,592)	(816,926)
Subtotal	16,043,782	15,850,908	15,786,574
Corporate bonds payable	127,900,000	124,450,000	122,600,000
Foreign unsecured corporate bonds	60,549,825	73,750,800	76,513,600
Total	204,493,607	214,051,708	214,900,174
Less: Current portion (shown as "other current liabilities")	(46,460,000)	(38,546,364)	(33,679,888)
	$ 158,033,607	$ 175,505,344	$ 181,220,286

A. First overseas convertible bond issue of 2017

(a) The Company issued the first overseas unsecured convertible bonds totaling USD 500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over 5 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 June 30, 2020, there has not been any converted common stock at the conversion price of NT$157.135 (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 common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.

(d) In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.

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

B. First unsecured convertible bond issue of 2018

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

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

(c) The conversion options of the bonds are separated from liabilities and recognised as equity and liabilities as follows:

Convertible bonds' present value at compound interest	$	1,357,350
Embedded derivatives (i.e. put options and redemption rights)		13,650
Components of equity at issuance		129,000
	$	1,500,000

(d) The details of non-current financial liabilities at fair value through other comprehensive income are as follows:

	September 30, 2020	December 31, 2019	September 30, 2019
Embedded derivatives (i.e. put options and redemption rights)	$ 2,250	($ 22,800)	($ 22,800)
Valuation (loss) gain	(3,900)	25,050	16,500
	($ 1,650)	$ 2,250	($ 6,300)

C. For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, please refer to Table 10.

(20) Long-term loans

Institution	Loan period	Interest rate	Collateral	September 30, 2020
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	0.9967%~ 1.0467%	None	$ 16,732,500
Mizuho Corporate Bank Ltd., etc. syndicated loan	2015/11/30~ 2020/11/30	0.4800%	〃	3,756,500
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	2,142,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	〃	1,147,355
First Commercial Bank	2015/04/09~ 2022/04/09	1.5433%	None	2,315
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes	12,246
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	〃	316,121
JihSun International Commercial Bank Co., Ltd.	2019/11/25~ 2022/11/25	1.0300%	None	1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	〃	6,633,820
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	〃	9,266
SG Equipment Finance Czech Republic s.r.o.	2017/11/09~ 2022/08/15	3.47%	Yes	2,601
Other loans				
China Bills Finance Corporation etc. syndicated loan	2018/08/22~ 2021/08/21	1.038%~ 1.046%	None	19,900,000
Other			〃	5,931
				51,661,512
Less: Current portion				(24,548,079)
Administration fee of syndicated loans				(15,617)
Unamortized discount				(22,760)
				$ 27,075,056

Institution	Loan period	Interest rate	Collateral		December 31, 2019
Long-term loans					
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	2.7048%~ 2.7600%	None	$	17,238,500
Mizuho Corporate Bank Ltd., etc. syndicated loan	2015/11/30~ 2020/11/30	0.4800%	〃		5,038,500
Citi Bank	2017/05/17~ 2020/05/17	0.5500%	〃		2,760,000
ING Bank, N.V. etc. syndicated loan	2013/01/07~ 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 Company Limited	2019/01/29~ 2022/01/25	9.1000%	〃		361,628
JihSun International Commercial Bank Co., Ltd.	2019/11/25~ 2022/11/25	1.0300%	None		1,000,000
Agricultural Bank of China Limited	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 etc. syndicated loan	2017/12/25~ 2020/04/25	1.038%~ 1.046%	None		19,900,000
Other			〃		6,081
					56,176,971
Less: Current portion				(	14,553,911)
Administration fee of syndicated loans				(	24,709)
Unamortized discount				(	22,099)
				$	41,576,252

Institution	Loan period	Interest rate	Collateral	September 30, 2019
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	3.3318%~ 3.3818%	None	$ 17,848,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2015/11/30~ 2020/11/30	0.4800%	〃	5,092,500
Citi Bank	2017/05/17~ 2020/05/17	0.5500%	〃	2,886,720
ING Bank, N.V. etc. syndicated loan	2013/01/07~ 2020/07/29	1.7900%	〃	148,107
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	3,858
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.9900%~ 2.2000%	Yes	15,628
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	〃	365,551
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.4900%	None	5,998,218
Other loans				
China Bills Finance Corporation etc. syndicated loan	2017/12/25~ 2020/04/25	1.038%~ 1.046%	〃	19,900,000
Other			〃	6,254
				55,643,306
Less: Current portion				(3,128,010)
Administration fee of syndicated loans				(28,557)
Unamortized discount				(23,567)
				$ 52,463,172

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 certain financial ratios, to be tested semi-annually and annually on consolidated basis.

B. Details of long-term loans pledged as collateral are provided in Note 8.

(21) Pensions

A. Defined benefit plans

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

(b) For the aforementioned pension plan, the Group recognised pension costs of $5,181, $6,659, $14,843 and $19,978 for the three-month and nine-month periods ended September 30, 2020 and 2019, respectively.

(c) Expected contributions to the defined benefit pension plan of the Group for the year ending December 31, 2021 amount to $16,500.

B. Defined contribution plans

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

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

(c) The pension costs under the defined contribution pension plans of the Group for the three-month and nine-month periods ended September 30, 2020 and 2019 were $2,853,348, $3,225,554, $7,855,392 and $12,015,153, respectively. As a result of the coronavirus epidemic in China in early 2020, the local government reduced by half the pension insurance premiums for a period of six months from February 2020.

(22) Share-based payment

As of September 30, 2020, December 31, 2019 and September 30, 2019, the share-based payment transactions of FIH Mobile Limited and Foxconn Interconnect Limited, subsidiaries of the Company, are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Senior management share grant plan	January 1, 2015	21,840,000	Note (1)
Employee restricted shares plan	January 1, 2016	4,101,500	Note (2)
Restricted share plan	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 award scheme	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)

Note 1: Grantees do not need to pay to acquire those shares. Issuance of shares is based on grantees' service periods. Shares will be vested from 31 March 2017 in accordance with the number of the grantees' shares on every March 31, June 30, September 30 and December 31 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 from 31 March 2018 in accordance with the number of the grantees' shares on every March 31, June 30, September 30 and December 31 at 12% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022.

Note 2: Grantees do not need to pay to acquire those shares. Issuance of shares is based on grantees' service periods and certain performance indicators. Shares will be vested from December 31, 2016 in accordance with the number of the grantees' shares on every December 31 at 25% over the 4-year period, subject to performance related adjustment.

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

Note 4: From the date of grant that exercise issue five years, each issue exercise 20% equally.

Note 5: Vested immediately.

Note 6: Vesting period was over 1 to 4 years staring from grant date which was 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 USD3.95 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 and nine-month periods ended September 30, 2020 and 2019, expenses incurred on senior management share grant plan were $22,297 (USD842 thousands), $78,385 (USD2,517 thousand), $95,797 (USD3,292 thousand) and $181,332 (USD5,840 thousand), respectively.

B. Employees' share restricted share plan-Foxconn Interconnect Technology Limited

The weighted average fair value of shares granted determined using the market approach was USD6 per share. The significant input applied in this approach was price/earnings ratio of 13.5.

For the three-month and nine-month periods ended September 30, 2020 and 2019, expenses incurred on employees' share restricted share plan were $0 (USD0), $233 (USD6 thousand), $0 (USD0) and $20,959 (USD675 thousand), respectively.

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

The fair value of shares granted was RMB3,873,301 thousand. For the three-month and nine-month periods ended September 30, 2020 and 2019, expenses incurred on restricted share plan were $1,021,371 (RMB239,704 thousand), $813,876 (RMB178,738 thousand), $3,026,766 (RMB709,792 thousand) and $2,030,579 (RMB448,846 thousand), respectively.

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

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

For the three-month and nine-month periods ended September 30, 2020, expenses incurred on employee stock options were $54,590 (RMB12,816 thousand) and $210,465 (RMB49,355 thousand), respectively.

E. Share award scheme-Foxconn Interconnect Technology Limited

Existing shares of the Company will be purchased by an independent trustee of the share award scheme from the market out of cash contributed by the Group and be held in trust until such shares are awarded and vested in accordance with the provisions of the share award scheme on December 31, 2018. For the three-month and nine-month periods ended September 30, 2019, expenses incurred on share award scheme were $38,440 (USD1,238 thousand) and $38,440 (USD1,238 thousand), respectively.

F. Employee stock options-Foxconn Interconnect Technology Limited

On December 28, 2018, the Company granted certain eligible employees an aggregated 41,763,000 share options at an exercise price of HKD3.422 per share and will be vested over 1-year to 4-year period. The share options granted are subject to performance related adjustment.

The fair value of the options determined using the Black-Scholes model was $185,091 (USD6,139 thousand), and the share-based payment expenses incurred under this transaction for the three-month and nine-month periods ended September 30, 2020 and 2019 were $8,678 (USD319 thousand), $29,131 (USD934 thousand), $28,838 (USD991 thousand) and $87,002 (USD2,802 thousand), respectively.

(23) Other non-current liabilities

	September 30, 2020	December 31, 2019	September 30, 2019
Government grants	$ 3,039,612	$ 3,040,714	$ 3,068,599
Reserve for retirement pension	1,590,367	1,443,836	1,491,471
Contract liabilities-non-current	1,661,678	-	-
Others	3,117,308	2,781,969	2,491,032
	$ 9,408,965	$ 7,266,519	$ 7,051,102

(24) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2020	$ 2,707,812	$ 369,953	$ 17,481	$ 3,095,246
Additional provisions	987,885	14,661	1,138	1,003,684
Used during the period	(158,005)	-	(9,334)	(167,339)
Unused amounts reversed	(855,262)	-	(1,248)	(856,510)
Exchange differences	(57,745)	-	-	(57,745)
At September 30, 2020	$ 2,624,685	$ 384,614	$ 8,037	$ 3,017,336

Analysis of total provisions:

	September 30, 2020	December 31, 2019	September 30, 2019
Current	$ 2,632,722	$ 2,725,293	$ 2,546,871
Non-current	$ 384,614	$ 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. In accordance with the applicable agreements or the law/regulation requirements, the Group bears dismantling, removing the asset and restoring the site obligations for certain base stations. Provision was recognised as the present value of costs which was estimated to be incurred for dismantling, removing the asset and restoring the site. The decommissioning activities are ongoing.

(25) Share capital–common stock

A. As of September 30, 2020, the Company’s authorised capital was $180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was $138,629,906, consisting of 13,862,991 thousand shares with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

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

(a) Voting

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

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of September 30, 2020, 88,247 thousand units of GDRs were outstanding, which represents 176,493 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of September 30, 2020, December 31, 2019 and September 30, 2019, the subsidiary owned a total of 1,483,078 shares, 1,483,078 shares and 1,483,078 shares, respectively. The original cost of treasury stocks was $18,901, and the cost after capital reduction was $15,194.

(26) Capital surplus

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

	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1, 2020	$ 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	-	3,408,846	-	-	3,408,846
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	(500,891)	-	(500,891)
At September 30, 2020	$ 88,501,031	$102,598,404	$ 10,092,638	$ 1,099,253	$202,291,326

	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1, 2019	$ 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	-	5,273,302	-	-	5,273,302
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	(599,379)	-	(599,379)
At September 30, 2019	$ 88,501,031	$ 94,147,189	$ 10,944,906	$ 1,099,253	$194,692,379

(27) Retained earnings

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

(a) Recovering of losses;

(b) Appropriation of 10% for legal reserve.

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

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

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

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

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

D. The appropriations of 2019 and 2018 earnings had been resolved at the stockholders' meeting on June 23, 2020 and June 21, 2019, respectively. Details are summarised below:

	2019		2018	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 11,530,874	$ -	$ 12,906,510	$ -
Stock dividends	42,141,793	-	32,770,617	-
Cash dividends	58,224,561	4.2	55,451,962	4.0
	$ 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

	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Total
At January 1, 2020	$ 11,437,746	($ 113,889,466)	($ 102,451,720)
- Group	2,674,037	(25,226,133)	(22,552,096)
- Associates	(2,600,380)	(272,785)	(2,873,165)
At September 30, 2020	$ 11,511,403	($ 139,388,384)	($ 127,876,981)

	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Total
At January 1, 2019	$ 5,089,256	($ 65,399,183)	($ 60,309,927)
- Group	(1,332,185)	(21,234,671)	(22,566,856)
- Associates	489,908	553,746	1,043,654
At September 30, 2019	$ 4,246,979	($ 86,080,108)	($ 81,833,129)

(29) Non-controlling interests

	For the nine-month period ended September 30,	
	2020	2019
At January 1	$ 159,641,071	$ 120,555,419
Share attributable to non-controlling interests:		
Gain for the period	5,971,271	8,465,679
Currency translation difference	(1,679,116)	(2,588,620)
Unrealised gains and losses on investments in equity instruments measured at fair value through other comprehensive income	(1,114,182)	516,698
Changes in non-controlling interests	(1,987,711)	7,464,060
At September 30	$ 160,831,333	$ 134,413,236

Certain subsidiaries of the Group have issued employee share-based payment and new shares during 2020 and 2019. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group increased (decreased) by $311,947 and $773,918, ($1,987,711) and $7,464,060 and equity attributable to owners of the parent increased by $724,413, $260,734, $3,408,846 and $5,273,302 for the three-month and nine-month periods ended September 30, 2020 and 2019, respectively.

(30) Operating revenue

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following major product lines and geographical regions:

	For the three-month period ended September 30,	
Revenue from external customer contracts	2020	2019
America	$ 403,811,251	$ 461,316,813
Ireland	337,876,487	384,006,834
China	145,869,381	74,789,788
Singapore	98,294,794	144,026,866
Japan	65,251,747	60,273,510
Taiwan	43,017,474	39,317,309
Others	197,419,966	224,060,909
	$ 1,291,541,100	$ 1,387,792,029

Revenue from external customer contracts	For the nine-month period ended September 30, 2020	2019
America	$ 1,010,360,262	$ 1,169,555,017
Ireland	945,175,407	851,831,950
China	377,516,187	392,834,740
Singapore	270,165,585	367,043,225
Japan	126,434,241	146,484,964
Taiwan	86,537,215	78,521,495
Others	532,822,232	595,607,263
	$ 3,349,011,129	$ 3,601,878,654

B. Contract assets and liabilities

The Group has recognised the following receipts in advance as contract liabilities:

	September 30, 2020	December 31, 2019	September 30, 2019	January 1, 2019
Contract liabilities (shown as " other current liabilities ")	$ 22,575,008	$ 18,231,021	$ 10,442,557	$ 8,831,047

C. Assets recognised from costs to obtaining a contract

Under IFRS 15, the incremental costs related to obtaining a telecommunication contract was recognised as an asset as the Group expects to recover these costs. For the details on incremental costs recognised during the three-month and nine-month periods ended September 30, 2020, please refer to Note 6(14).

(31) Interest income

	For the three-month period ended September 30, 2020	2019
Interest income from bank deposits	$ 9,610,731	$ 18,518,641
Interest income from current financial assets at amortised cost	677,036	336,006
	$ 10,287,767	$ 18,854,647

	For the nine-month period ended September 30, 2020	2019
Interest income from bank deposits	$ 36,262,236	$ 52,704,499
Interest income from current financial assets at amortised cost	1,644,876	2,156,154
	$ 37,907,112	$ 54,860,653

(32) Other income

	For the three-month period ended September 30,	
	2020	2019
Dividend income	$ 2,216,970	$ 4,268,441
Government grants	607,663	944,642
Other non-operating income	2,245,680	2,610,738
	$ 5,070,313	$ 7,823,821

	For the nine-month period ended September 30,	
	2020	2019
Dividend income	$ 3,396,328	$ 5,486,503
Government grants	1,033,661	2,620,171
Other non-operating income	4,206,106	3,943,122
	$ 8,636,095	$ 12,049,796

(33) Other gains and losses

	For the three-month period ended September 30,	
	2020	2019
Net gain (loss) on financial assets and liabilities at fair value through profit or loss	$ 1,672,948	($ 9,182,345)
(Loss) gain on disposal of property, plant and equipment	(371,674)	33,163
Gain (loss) on disposal of investment	363,614	(78,074)
Net currency exchange (loss) gain	(511,652)	4,128,480
Impairment loss	-	(138,896)
Other losses	(377,105)	(857,654)
	$ 776,131	($ 6,095,326)

	For the nine-month period ended September 30,	
	2020	2019
Net gain on financial assets and liabilities at fair value through profit or loss	$ 4,476,380	$ 5,282,788
Loss on disposal of property, plant and equipment	(339,891)	(467,545)
Gain (loss) on disposal of investment	363,614	(78,074)
Net currency exchange gain (loss)	2,830,584	(1,051,736)
Impairment loss	-	(295,978)
Other losses	(1,417,176)	(1,269,553)
	$ 5,913,511	$ 2,119,902

(34) Expenses by nature

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

	For the three-month period ended September 30,	
	2020	2019
Product warranty costs	$ 9,670,672	$ 13,551,430
Employee benefit expense	83,509,190	85,192,249
Depreciation	14,619,758	17,267,583
Amortisation	1,006,790	465,533
	$ 108,806,410	$ 116,476,795

	For the nine-month period ended September 30,	
	2020	2019
Product warranty costs	$ 26,887,985	$ 36,299,905
Employee benefit expense	216,840,558	207,586,978
Depreciation	44,888,883	47,838,884
Amortisation	3,162,402	1,208,492
	$ 291,779,828	$ 292,934,259

(35) Employee benefit expense

	For the three-month period ended September 30,	
	2020	2019
Wages and salaries	$ 71,990,486	$ 74,282,945
Share-based payment	1,106,936	1,054,712
Labor and health insurance fees	3,465,461	2,222,324
Pension costs	2,858,529	3,232,213
Other personnel expenses	4,087,778	4,400,055
	$ 83,509,190	$ 85,192,249

	For the nine-month period ended September 30,	
	2020	2019
Wages and salaries	$ 187,356,284	$ 175,435,721
Share-based payment	3,361,866	2,411,507
Labor and health insurance fees	6,920,479	6,939,087
Pension costs	7,870,235	12,035,131
Other personnel expenses	11,331,694	10,765,532
	$ 216,840,558	$ 207,586,978

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

B. For the three-month and six-month periods ended September 30, 2020 and 2019, employees' compensation was accrued at $1,847,417, $1,745,388, $3,390,251 and $3,810,861, respectively. The aforementioned amounts were recognised in salary expenses. The expenses recognised for

2020 and 2019 were estimated and accrued based on 5% of profit of current year distributable. For 2019, the employees' compensation resolved by the Board of Directors amounted to $6,350,593 on May 12, 2020. The amounts were the same as those recognised in the financial statements for the year ended December 31, 2019, and will be distributed in the form of cash. Information about the appropriation of employees' compensation (bonus) and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors and resolved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(36) Financial costs

	For the three-month period ended September 30,	
	2020	2019
Interest expense:		
Bank borrowings	$ 8,260,666	$ 15,912,194
Corporate bonds	660,555	389,300
Interest expense from lease liability	334,383	227,941
Financing expense from accounts receivable factoring	52,724	151,405
	$ 9,308,328	$ 16,680,840

	For the nine-month period ended September 30,	
	2020	2019
Interest expense:		
Bank borrowings	$ 28,922,264	$ 44,481,190
Corporate bonds	2,022,050	1,793,054
Interest expense from lease liability	1,079,461	710,571
Financing expense from accounts receivable factoring	541,458	328,439
	$ 32,565,233	$ 47,313,254

(37) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the three-month period ended September 30, 2020	2019
Current tax:		
Current tax on profits for the period	$ 9,931,327	$ 8,306,955
Tax on undistributed surplus earnings	48,330	14,830
Adjustments in respect of prior period	308,881	(1,574,580)
Total current tax	10,288,538	6,747,205
Deferred tax:		
Origination and reversal of temporary differences	(724,397)	1,492,450
Impact of change in tax rate	(880,800)	-
Total deferred tax	(1,605,197)	1,492,450
Income tax expense	$ 8,683,341	$ 8,239,655

	For the nine-month period ended September 30, 2020	2019
Current tax:		
Current tax on profits for the period	$ 20,122,736	$ 19,186,196
Tax on undistributed surplus earnings	305,431	1,850,704
Adjustments in respect of prior period	3,470,063	(1,065,328)
Total current tax	23,898,230	19,971,572
Deferred tax:		
Origination and reversal of temporary differences	(1,116,247)	5,113,906
Impact of change in tax rate	(880,800)	-
Total deferred tax	(1,997,047)	5,113,906
Income tax expense	$ 21,901,183	$ 25,085,478

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

C. The Company has applied for and has been granted approval to repatriate funds overseas (including Mainland China) within the time limit in accordance with the "The Management, Utilization, and Taxation of Repatriated Offshore Funds Act" of the ROC government. The tax rate is 8% for the first year and 10% for the second year. For exemption from taxation under the general income tax system, within 1 year after the repatriation of funds, the Company can apply with the Ministry of Economic Affairs to engage in substantive investment, and those who complete it within the time limit can enjoy a 50% tax refund.

(38) Earnings per share

	For the three-month period ended September 30, 2020		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 30,854,592	13,861,508	$ 2.23
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 30,854,592	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	43,802	
Convertible bonds-overseas	57,391	96,070	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 30,911,983	14,001,380	$ 2.21

	For the three-month period ended September 30, 2019		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 30,664,317	13,861,508	$ 2.21
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 30,664,317	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	54,337	
Convertible bonds-overseas	56,653	91,240	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 30,720,970	14,007,085	$ 2.19

	For the nine-month period ended September 30, 2020		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 55,818,855	13,861,508	$ 4.03
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 55,818,855	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	-	43,802	
Restricted stock	170,263	96,070	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 55,989,118	14,001,380	$ 4.00

	For the nine-month period ended September 30, 2019		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 67,542,884	13,861,508	$ 4.87
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 67,542,884	13,861,508	
Assumed conversion of all dilutive			
potential ordinary shares	-	54,337	
Employees' compensation	167,462	91,240	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 67,710,346	14,007,085	$ 4.83

(39) Business combinations

A. The Group acquired the new shares issued by Asia Pacific Telecom Co., Ltd. (the "Asia Pacific") for $10,000,000 on November 21, 2019. After acquisition, the Group owned 40.74% interest in Asia Pacific, which represented majority of the voting rights of its shareholders, and has control over the main activities of Asia Pacific. Accordingly, it was included in the consolidated financial statements since control date. Communications is the main business of Asia Pacific. With the acquisition, the Group expects to develop 5-generation (5G) communication.

B. The fair value of identifiable assets acquired and liabilities assumed are summarised as follows:

		2019
		Asia Pacific Telecom Co., Ltd.
Purchase consideration		
Cash paid	$	10,000,000
Fair value of equity interest in Asia Pacific Telecom Co., Ltd. held before the business combination		6,393,680
Fair value of the non-controlling interest		22,862,687
		39,256,367
Recognised amount of identifiable assets acquired and liabilities assumed		
Cash and cash equivalents		9,297,209
Notes receivable and accounts receivable		1,965,828
Other receivables		117,277
Inventory		495,850
Property, plant and equipment		11,608,612
Right-of-use assets		3,207,059
Intangible assets		12,680,996
Deferred income tax assets		4,309,033
Other non-current assets		6,549,306
Short-term loans and notes and bills payable	(	3,285,344)
Accounts payable	(	1,281,558)
Other payables	(	2,686,196)
Deferred income tax liabilities	(	608,502)
Lease liabilities	(	3,207,059)
Other liabilities	(	694,512)
Total identifiable net assets		38,467,999
Goodwill	$	788,368

C. The fair value of the acquired identifiable intangible assets (including patents and 4G concession) amounted to $12,680,996 as of September 30, 2020. For details, please refer to Note 6(13).

D. Fuxiang Precision Industrial (Kunshan) Co., Ltd., a subsidiary of the Company, acquired 100% equity interest in Mingyang Realty Development (Kunshan) Co., Ltd. and Tuozhan Property

Development Co., Ltd. on April 12, 2019 and May 9, 2019 for a consideration of RMB217,730 thousand and RMB574,945 thousand, respectively. The combinations mainly acquired investment property of $2,047,982 and goodwill of $261,037.

E. FuYang Soleros Technology (Nanyang) Co., Ltd., a subsidiary of the Company, acquired 100% equity interest in Shandong Chengshang Energy Co., Ltd. in the second quarter of 2020 for a consideration of RMB275,260 thousand. The combination mainly acquired property, plant and equipment of $1,400,306.

(40) Supplemental cash flow information

A. Investing activities with partial cash payments

	For the nine-month period ended September 30,	
	2020	2019
Purchase of property, plant and equipment	$ 43,958,851	$ 46,398,240
Add: Opening balance of payable on equipment	22,418,721	31,245,417
Less: Ending balance of payable on equipment	(17,191,002)	(18,440,662)
Net exchange differences	(183,061)	(324,550)
Cash paid during the period	$ 49,003,509	$ 58,878,445
Disposal of property, plant and equipment	$ 2,383,513	$ 1,150,162
Add: Opening balance of receivable on equipment	220,019	2,383,723
Less: Ending balance of receivable on equipment	(67,232)	(1,401,098)
Net exchange differences	(1,396)	(10,679)
Cash received during the period	$ 2,534,904	$ 2,122,108

B. Changes in liabilities from financing activities

For the nine-month periods ended September 30, 2020 and 2019, liabilities from financing activities included short-term loans, short-term notes and bills payable, corporate bonds payable and long-term loans, the related changes resulting from cash flows from financing activities, discount amortisation and changes in exchange rate. Summarised amount is as follows, and relevant information is shown in the statements of cash flows.

	2020	2019
At January 1	$ 681,576,217	$ 778,219,243
Changes in cash flow from financing activities	65,377,509	(46,880,697)
Changes in other non-cash items	198,698	122,030
Impact of changes in foreign exchange rate	(2,325,654)	643,038
At September 30	$ 744,826,770	$ 732,103,614

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	"
Pan International Industrial Corporation and subsidiaries	"
Eson Precision Ind. Co., Ltd. and subsidiaries	"
General Interface Solution Holding Limited and subsidiaries	"
Zhen Ding Technology Holding Limited and subsidiaries	"
Ennoconn Corporation and subsidiaries	"
CyberTAN Technology, Inc. and subsidiaries	"
Foxsemicon Integrated Technology Inc. and subsidiaries	"
UER Technology Corporation	"
G-TECH Optoelectronics Corporation	"
Advanced Optoelectronic Technology Inc.	"
Ampower Technology Co., Ltd.	"
Asia Pacific Telecom Co., Ltd.	"
Fitipower Integrated Technology Inc.	"
Zeitec Semiconductor Co., Ltd.	"
Foxstar Technology Co., Ltd.	"
CJ Electric Systems Co., Ltd.	"
Ampower (BeiHai) Ltd.	"
SafeDX S.R.O.	"
Beijing HengYu New Energy Auto Rental Co., Ltd.	"
Shanghai Topone Logistics Co., Ltd.	"
Hangzhou GengDe Electronics Co., Ltd.	"
Shenzhen Lluvia Technology Co., Ltd.	"
Trans-Iot Technology Co., Ltd.	"
Hongkang Zhihui Corporation Limited	"
HaiWei Technology (Shenzhen) Co., Ltd.	"
Morgen Precision Industry Co., Ltd. and subsidiaries	"
He Cheng Da Technology (Shenzhen) Co., Ltd.	"
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	"
Maxnerva Technology Services Ltd and subsidiaries	"
FuDongQun Automation Technology (Shenzhen) Co., Ltd.	"
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	"
Innolux Corporation and subsidiaries	"
SIO International Holdings Limited and subsidiaries	"
ES Platform Limited	"
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	"
SIO International Holdings Limited and subsidiaries	"
Employee Stock Platform Limited Partnership	"

(2) Significant transactions and balances with related parties

A. Sales

	For the three-month period ended September 30, 2020	2019
Sales of goods:		
Associates	$ 47,883,513	$ 46,693,399
Other related party	2,469,362	2,227,614
	$ 50,352,875	$ 48,921,013

	For the nine-month period ended September 30, 2020	2019
Sales of goods:		
Associates	$ 105,654,016	$ 139,288,604
Other related party	6,156,599	8,983,718
	$ 111,810,615	$ 148,272,322

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 September 30, 2020	2019
Purchase of goods:		
Associates	$ 24,006,991	$ 17,735,691
Other related party	3,626,389	3,456,459
	$ 27,633,380	$ 21,192,150

	For the nine-month period ended September 30, 2020	2019
Purchase of goods:		
Associates	$ 59,254,383	$ 61,920,110
Other related party	8,732,199	11,442,263
	$ 67,986,582	$ 73,362,373

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

C. Receivables from related parties

	September 30, 2020	December 31, 2019	September 30, 2019
Accounts receivable:			
Associates	$ 40,169,384	$ 44,003,230	$ 50,770,688
Other related party	2,313,238	2,214,499	2,214,864
Less: Reclassified as other receivables	-	(1,449,260)	-
Less: Allowance for doubtful accounts	(15,931)	(13,865)	(15,896)
	42,466,691	44,754,604	52,969,656
Other receivables - sale of property, plant and equipment:			
Associates	126,389	38,441	48,848
Innolux Corporation and subsidiaries	-	-	1,114,213
Other receivables - purchase of materials on behalf of related parties:			
Associates	925,622	1,467,582	1,861,017
Other related party	4,218	121,893	128,372
Other receivables - dividend receivable:			
Associates	128,828	-	-
	1,185,057	1,627,916	3,152,450
Other receivables - disposal of investment (shown as “other receivables” and “other non-current assets”):			
ES Platform Limited	6,448,159	21,859,451	26,089,362
Other receivables			
Associates	-	1,449,260	-
Less: Allowance for doubtful accounts	(762,872)	(762,872)	-
	5,685,287	22,545,839	26,089,362
	$ 49,337,035	$ 68,928,359	$ 82,211,468

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

(b) The Company disposed 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 (¥352,490,712 thousand), which is due in each quarter beginning from the settlement date. The last settlement date is March 31, 2021. As at September 30, 2020, December 31, 2019 and September 30, 2019, allowance for doubtful accounts amounted to $762,872, $762,872 and $0, respectively.

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

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

D. Payables to related parties

	September 30, 2020	December 31, 2019	September 30, 2019
Accounts payable:			
Associates	$ 25,355,539	$ 30,846,862	$ 38,422,765
Other related party	3,501,162	4,662,265	4,701,813
	28,856,701	35,509,127	43,124,578
Other payables - acquisition of property, plant and equipment:			
Associates	474,759	311,969	245,578
Other payables - procurement of raw materials on behalf of others:			
Associates	1,974,928	2,005,923	3,400,186
	2,449,687	2,317,892	3,645,764
	$ 31,306,388	$ 37,827,019	$ 46,770,342

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

E. Lease transactions－lessee

(a) The Group leases buildings from associates. Rental contracts are typically made for periods of 1 to 3 years. Rents are paid at the end of month.

(b) For the three-month and nine-month periods ended September 30, 2020 and 2019, the Group acquired right-of-use asset of $803, $0, $803 and $9,985, respectively.

(c) Lease liabilities

	September 30, 2020	December 31, 2019	September 30, 2019
Associates	$ 137,540	$ 297,003	$ 254,109

For the three-month and nine-month periods ended September 30, 2020 and 2019, the interest expense incurred on lease liabilities were $6,400, $3,210, $10,966 and $10,800, respectively.

F. Prepayments:

	September 30, 2020	December 31, 2019	September 30, 2019
Associates	$ 1,666	$ 3,888	$ 1,935

F. Property transactions:

(a)Acquisition of property, plant and equipment:

	For the three-month period ended September 30,	
	2020	2019
Acquisition of property, plant and equipment:		
Associates	$ 406,147	$ 148,614

	For the nine-month period ended September 30,	
	2020	2019
Acquisition of property, plant and equipment:		
Associates	$ 654,127	$ 1,243,348

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

	For the three-month period ended September 30,			
	2020		2019	
	Proceeds from sale of property, plant and equipment	Gain	Proceeds from sale of property, plant and equipment	Gain
Sale of property, plant and equipment:				
Associates	$ 55,409	$ 12,727	$ 7,447	$ 5,831
Other related party	3,222	3,216	-	-
	$ 58,631	$ 15,943	$ 7,447	$ 5,831

	For the nine-month period ended September 30,			
	2020		2019	
	Proceeds from sale of property, plant and equipment	Gain	Proceeds from sale of property, plant and equipment	Gain
Sale of property, plant and equipment:				
Associates	$ 66,793	$ 15,175	$ 100,759	$ 44,140
Other related party	3,222	3,216	-	-
	$ 70,015	$ 18,391	$ 100,759	$ 44,140

(c)Disposal of financial assets

	Item recognised	Shares traded	Transaction target	For the nine-month period ended September 30, 2020 Proceeds from disposal	Gain on sale
Associate	Investment accounted under the equity method	-	Efeihu (Taiwan) Limited	$ 10,199	$ 44

G. Loans to related parties

(a) Receivables from related parties

	September 30, 2020	December 31, 2019	September 30, 2019
Associates	$ 150,371	$ 192,788	$ 290,588

For the information on the impairment loss on loans to related parties and related allowance for uncollectible accounts, please refer to Note 12(2). For collaterals, please refer to Table 1.

(b) Interest income

	For the three-month period ended September 30, 2020	2019
Associates	$ 1,890	$ 3,627

	For the nine-month period ended September 30, 2020	2019
Associates	$ 6,448	$ 23,411

For the three-month and nine-month periods ended September 30, 2020 and 2019, the interest was recognised at the rates of 1.8%~12%, 1.8%~5%, 1.8%~12% and 1.8%~10%, respectively.

(3) Key management compensation

	For the three-month period ended September 30, 2020	2019
Salaries and other short-term employee benefits	$ 139,752	$ 98,186
Service execution fees	1,605	4,646
Share-based payments	92,580	5,696
	$ 233,937	$ 108,528

	For the nine-month period ended September 30, 2020	2019
Salaries and other short-term employee benefits	$ 413,520	$ 601,480
Service execution fees	4,958	4,817
Share-based payments	284,114	304,736
	$ 702,592	$ 911,033

8. PLEDGED ASSETS

As of September 30, 2020, December 31, 2019 and September 30, 2019, the book values of the Group's pledged assets are as follows:

Assets	Nature	September 30, 2020	December 31, 2019	September 30, 2019
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits and short-term loans	$ 315,267	$ 319,744	$ 217,223
Restricted deposits (shown as "current financial assets at amortised cost")	Prepaid card, performance bond and reserve accounts for short-term loans	84,077	133,411	-
Time deposits and cash (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	2,700	43,779	43,778
Restricted deposits (shown as "non-current financial assets at amortised cost")	Switch center lease guarantee and and performance bond	56,900	-	-
Property, plant and equipment and other non-current assets	Long-term loans	4,836,217	5,155,879	5,215,926
		$ 5,295,161	$ 5,652,813	$ 5,476,927

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

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

(1) Contingencies - Significant legal matter

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 two parties in the case has reached a settlement in August 2020, and the Group's settlement consideration for this case has been properly assessed and included in the accounts.

(2) Commitments

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

	September 30, 2020	December 31, 2019	September 30, 2019
Property, plant and equipment	$ 2,968,212	$ 3,850,503	$ 3,518,854

B. As of September 30, 2020 and December 31, 2019, a subsidiary of the Company, Asia Pacific Telecom Co., Ltd., had outstanding contracts for equipment procurements and base transceiver stations construction totaling $2,009,585 and $1,503,888, respectively, which will be paid in the future or paid by issuing promissory notes and commercial paper.

C. On September 4, 2020, the Company passed the resolution of the Board of Directors to exchange 527,524,409 ordinary shares of Asia Pacific Telecom Co., Ltd. held by the Company in exchange for approximately 81,842,616 ordinary shares issued by Far EasTone Telecommunications Co., Ltd. After approval by the competent authority, it is scheduled to complete the share exchange on June 30, 2022.

D. The Group signed business cooperation matters with Far EasTone Telecommunications Co., Ltd. ("FET"). The contract covers the period from September 4, 2020 to December 31, 2040, and is expected to be approved by the competent authority. Later, the Company's subsidiary, Asia Pacific Telecom Co., Ltd., will cooperate with FET on the 3.5G frequency band it has obtained. The Group will share two-ninths of the cost of FET's 3.5G band co-frequency and co-networking, of which approximately $9,473 thousand is shared in the spectrum cost to obtain two-ninths of the network capacity of FET's 3.5G band co-frequency and co-networking right.

10. <u>SIGNIFICANT DISASTER LOSS</u>

None.

11. <u>SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE</u>

A. The Company's subsidiary, Foxconn (Far East) Limited, priced the corporate bond ("Bond") guaranteed by the Company at a total amount of USD1.4 billion under the Medium-Term Note programme. The offering amount for five year tenor bonds with fixed interest rate of 1.625% is USD800million; and for ten year tenor bonds with fixed interest rate of 2.5% is USD600 million.

B. Foxconn Ventures Holdco, a subsidiary of the Company, disposed its equity interest in Alibaba Group Holding Limited on October 9, 2020 and October 22, 2020, for a consideration of USD186,382 thousand and USD195,731 thousand, respectively.

C. In order to enhance spectrum efficiency and increase competitiveness, the Company's subsidiary, Asia Pacific Telecom Co., Ltd., was approved by the Board of Directors on November 5, 2020 to sign the following contracts with Far Eas Tone Telecommunications Co., Ltd. ("FET"): (1) The 700MHz co-frequency and co-network contract, whereby the two parties agree that the costs and expenses incurred and related to the 700MHz co-frequency and co-network will be shared by the Group and FET in a proportion of two-ninths and seven-ninths, respectively. The effective period of the contract is from November 5, 2020 to December 31, 2030; and (2) The frequency exchange contract, whereby the 723MHz~728MHz (uplink), 778MHz~783MHz (downlink) frequency bands held by the Group will be exchanged with the 2595MHz~2615 MHz frequency band held by FET, and the exchange frequency value shall be specified in the contract as agreed by both parties. The aforementioned two contracts must be approved by the competent authority. However, if the competent authority approves the 700MHz common frequency and common network before the frequency exchange is executed, the frequency exchange contract shall be automatically terminated.

12. OTHERS

(1) Capital management

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

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

(2) Financial instruments

A. Financial instruments by category

Please refer to the consolidated balance sheets and Note 6 for the amounts and details of the financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, investments in debt instruments without active market, accounts receivable (including related parties) and other receivables) and financial liabilities (financial liabilities at fair value through profit or loss, accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable).

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

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

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

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

Group's financial position and financial performance.

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

(c) Management system:

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

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

a. Foreign exchange risk arises from different exchange rates to functional currency as the invoice dates of accounts receivable and payable denominated in non-functional foreign currency are different. Due to the characteristics of the subcontracting industry, the Company’s revenue and expenditures are mostly denominated in foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the variations in currencies of the Company’s certain foreign investments in emerging countries (i.e. 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.)

b. Except for the above transactions (operating activities) recognised in the income statement, assets and liabilities recognised in the balance sheet and the net investment in foreign operations also result in the exchange rate risk.

(ii) Management:

a. For such risks, the Group has set up policies requiring companies in the Group to manage its exchange rate risks.

b. As to the exchange rate risk arising from the difference between various functional currencies and the reporting currency in the consolidated financial statements, it is managed by the Group’s finance department.

(iii) The source:

a. U.S. dollar and NT dollar:

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

b. U.S. dollar and RMB:

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

c. JPY and NT dollar:

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

d. JPY and U.S. dollar:

Foreign exchange risk arises primarily from yen-denominated loans, accounts payable and other payables, which results in exchange loss or gain when they are converted into U.S. dollar.

(iv) Extent

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

(Foreign currency: Functional currency)	September 30, 2020			Sensitivity analysis	
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 12,166,888	29.10	$ 354,056,441	1%	$ 3,540,564
USD : RMB	39,876,813	6.8120	1,160,415,258	1%	11,604,153
JPY : USD	61,183,637	0.0095	16,862,210	1%	168,622
JPY : NTD	35,670,846	0.2756	9,830,885	1%	98,309
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 45,807,017	29.10	$1,332,984,195		
Financial liabilities					
Monetary items					
USD : NTD	$ 14,799,949	29.10	$ 430,678,516	1%	$ 4,306,785
USD : RMB	26,829,343	6.8120	780,733,881	1%	7,807,339
JPY : USD	1,062,023	0.0095	292,694	1%	2,927
JPY : NTD	156,952	0.2756	43,256	1%	433

(Foreign currency: Functional currency)	December 31, 2019				
				Sensitivity analysis	
	Foreign currency amount (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)	December 31, 2019				
				Sensitivity analysis	
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 14,307,303	31.04	$ 444,098,685	1%	$ 4,440,987
USD : RMB	34,188,434	7.1327	1,061,208,991	1%	10,612,090
JPY : USD	91,105,536	0.0093	26,220,173	1%	262,202
RMB : NTD	96,174,036	0.2878	27,678,888	1%	276,789
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 42,132,878	31.04	$1,307,804,533		
Financial liabilities					
Monetary items					
USD : NTD	$ 12,368,212	31.04	$ 383,909,300	1%	$ 3,839,093
USD : RMB	18,394,192	7.1327	570,955,720	1%	5,709,557
JPY : USD	59,991,725	0.0093	17,265,618	1%	172,656
JPY : NTD	365,691	0.2878	105,246	1%	1,052

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2020 and 2019 amounted to ($511,652), $4,128,480, $2,830,584 and ($1,051,736) respectively.

ii. Equity securities

(i) Nature

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

(ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are $790,018 and $818,646 for the nine-month periods ended September 30, 2020 and 2019, respectively.

iii. Futures

(i) Nature

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

(ii) Extent

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

iv. 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 Company's long-term corporate bonds with fixed interest rates do not have interest rate risk or fair value interest rate risk.

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

(b) Credit risk

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

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

Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored.

Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.

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

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

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

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

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

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

	September 30, 2020	December 31, 2019	September 30, 2019
Not past due	$ 686,149,857	$ 1,001,387,391	$ 970,219,735
Up to 90 days	31,128,492	24,455,224	50,993,108
91 to 180 days	1,737,381	4,753,352	5,406,641
181 to 270 days	255,343	2,567,063	1,932,499
271 to 360 days	470,661	1,172,202	1,156,971
Over 361 days	5,038,055	3,505,105	2,052,329
	$ 724,779,789	$ 1,037,840,337	$ 1,031,761,283

The above aging analysis is based on days overdue

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

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

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

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

(iv) As of September 30, 2020, December 31, 2019 and September 30, 2019, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

	Individual	Group 1	Group 2	Group 3	Group 4	Total
September 30, 2020						
Expected loss rate	100%	0.0375%	0.0875%	0.09%~35.82%	3.19%~57.44%	
Total book value	$ 5,230,370	$ 477,277,437	$ 189,533,692	$ 40,377,701	$ 12,360,589	$ 724,779,789
Loss allowance	$ 5,230,370	$ 178,979	$ 165,842	$ 773,769	$ 1,388,035	$ 7,736,995

	Individual	Group 1	Group 2	Group 3	Group 4	Total
December 31, 2019						
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

	Individual	Group 1	Group 2	Group 3	Group 4	Total
September 30, 2019						
Expected loss rate	100%	0.03%	0.07%	1.22%~6.27%	1.61%~29.42%	
Total book value	$ 3,696,069	$ 740,115,530	$ 221,548,209	$ 23,544,696	$ 42,856,779	$ 1,031,761,283
Loss allowance	$ 3,696,069	$ 225,522	$ 157,938	$ 278,099	$ 1,327,640	$ 5,685,268

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

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

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

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

vi. As of September 30, 2020, December 31, 2019 and September 30, 2019, the Group assessed the impairment loss arising from loans to related parties and recognised allowance for uncollectible accounts at $762,872, $762,872 and $0, respectively.

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

	2020	2019
At January 1	$ 5,807,295	$ 4,748,936
Impairment loss	1,982,168	967,176
Effect of foreign exchange	(52,468)	(30,844)
At September 30	$ 7,736,995	$ 5,685,268

(c) Liquidity risk

i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Group treasury. The Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and, if applicable, external regulatory or legal requirements, for example, currency restrictions.

ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groups based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

September 30, 2020	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 46,460,000	$ 23,258,700	$ 88,807,125	$ 46,520,000	$ 205,045,825
Long-term loans	24,570,839	18,171,962	4,730,214	4,188,497	51,661,512
Finance lease payable	8,244,367	7,226,440	7,752,329	5,427,197	28,650,333
	$ 79,275,206	$ 48,657,102	$ 101,289,668	$ 56,135,694	$ 285,357,670
December 31, 2019	**Less than 1 year**	**Between 1 to 2 years**	**Between 2 to 5 years**	**Over 5 years**	**Total**
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
Finance lease payable	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
September 30, 2019	**Less than 1 year**	**Between 1 to 2 years**	**Between 2 to 5 years**	**Over 5 years**	**Total**
Bonds payable	$ 33,679,888	$ 47,624,000	$ 94,927,712	$ 39,478,000	$ 215,709,600
Long-term loans	3,128,010	5,305,683	38,872,004	8,337,609	55,643,306
Finance lease payable	5,979,730	3,905,163	3,548,881	9,175,171	22,608,945
	$ 42,787,628	$ 56,834,846	$ 137,348,597	$ 56,990,780	$ 293,961,851

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

Derivative financial liabilities:

September 30, 2020	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 131,640	$ -	$ -	$ -	$ 131,640
Cross currency swap contracts	1,273,438	-	-	-	1,273,438
Convertible bonds payable	-	-	1,650	-	1,650
	$ 1,405,078	$ -	$ 1,650	$ -	$ 1,406,728

December 31, 2019	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 43,180	$ -	$ -	$ -	$ 43,180
Cross currency swap contracts	1,838,505	-	-	-	1,838,505
	$ 1,881,685	$ -	$ -	$ -	$ 1,881,685

September 30, 2019	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 831,366	$ -	$ -	$ -	$ 831,366
Cross currency swap contracts	1,000,526	-	-	-	1,000,526
Convertible bonds payable	-	-	6,300	-	6,300
	$ 1,831,892	$ -	$ 6,300	$ -	$ 1,838,192

(3) Fair value information

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

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

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

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

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

C. Financial instruments not measured at fair value:

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

	September 30, 2020			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 205,045,825	$ -	$ 202,707,397	$ -

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

	September 30, 2019			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 215,709,600	$ -	$ 210,853,583	$ -

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

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

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at September 30, 2020, December 31, 2019 and September 30, 2019 is as follows:

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

September 30, 2020	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 12,338,966	$ -	$ 1,637,563	$ 13,976,529
Beneficiary certificates	519,878	15	72,855,333	73,375,226
Derivatives	-	3,979,007	-	3,979,007
Financial assets at fair value through other comprehensive income				
Equity instruments	48,532,477	-	16,492,792	65,025,269
Accounts receivable expected factoring	-	81,733,158	-	81,733,158
Total	$ 61,391,321	$ 85,712,180	$ 90,985,688	$ 238,089,189
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 1,406,728)	$ -	($ 1,406,728)

December 31, 2019	Level 1	Level 2	Level 3	Total
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

December 31, 2019	Level 1	Level 2	Level 3	Total
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 1,881,685)	$ -	($ 1,881,685)

September 30, 2019	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 14,975,841	$ -	$ -	$ 14,975,841
Beneficiary certificates	2,026,271	463	63,617,377	65,644,111
Derivatives	-	2,983,810	-	2,983,810
Financial assets at fair value through other comprehensive income				
Equity instruments	38,486,151	329,836	28,072,744	66,888,731
Accounts receivable expected factoring	-	98,963,940	-	98,963,940
Total	$ 55,488,263	$ 102,278,049	$ 91,690,121	$ 249,456,433
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 1,838,192)	$ -	($ 1,838,192)

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

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

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

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

iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

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

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

vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

E. For the nine-month periods ended September 30, 2020 and 2019, there was no transfer between Level 1 and Level 2.

F. The following is the movement of Level 3 for the nine-month periods ended September 30, 2020 and 2019.

	2020	2019
At January 1	$ 87,127,295	$ 76,982,820
Gains and losses recognised in profit or loss	4,311,208	(7,118,947)
Gains and losses recognised in other comprehensive income	(3,684,904)	717,514
Acquired in the period	11,255,316	19,329,474
Sold in the period	(8,180,306)	(88,105)
Transferred into Level 3	1,705,267	36,298
Effect of exchange rate changes	(1,548,188)	1,831,067
At September 30	$ 90,985,688	$ 91,690,121

G. Investment segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value. Investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensures compliance with the related requirements in IFRS.

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

	Fair value at September 30, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 378,746	Market comparable companies	Revenue multiple	0.47~9.28 (2.15)	The higher the revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Profit after tax multiple	12.53~19.42 (15.72)	
			Net value multiple	1.8	
			Discount for lack of marketability	15%~35% (22.72%)	
	$ 6,849,167	Stock value in complex capital structure	Weighted average cost of capital	14.04%~15.77% (14.85%)	The higher the long-term revenue growth rate, long-term pre-tax operating margin and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2%	
			Long-term pre-tax operating margin	23.53%~26.25% (25.29%)	
			Discount for lack of marketability	5%~25% (14.34%)	
			Discount for lack of control	10%~15% (12.3%)	
			Expected equity value volatility	33.73%~110.82% (56.12%)	
			Revenue multiple	0.28~5.78 (2.55)	
			Value to EBITA multiple	8.61	

	Fair value at September 30, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	$ 244,968	Comparable transaction approach	Expected equity value volatility	39.01%	The higher the expected equity value volatility, the higher the fair value.
	$ 1,277,394	Net assets value	Discount for lack of marketability Discount for lack of control	4.71%~11.14% (10%) 4.62%~15% (11.38%)	The higher the discount for lack of marketability, discount for lack of control, the lower the fair value.
	$ 9,380,080	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 22,768,699	Net assets value	Discount for lack of marketability Discount for lack of control	5.55%~14.94% (11.37%) 5.73%~24.56% (12.19%)	The higher the discount for lack of marketability, discount for lack of control, the lower the fair value.
	$ 45,704,344	Stock value in complex capital structure	Discount for lack of marketability Expected equity value volatility	5% 20.67%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
	$ 4,382,290	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value 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	Market comparable companies	Revenue multiple	0.53~9.28 (2.05)	The higher the revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Value to EBITA multiple	12.53~19.42 (15.73)	
			Net value multiple	1.8	
			Discount for lack of marketability	15%~35% (23.58%)	
	$ 15,026,251	Stock value in complex capital structure	Weighted average cost of capital	14.61%~15.52% (14.79%)	The higher the long-term revenue growth rate, long-term pre-tax operating margin and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2%	
			Long-term pre-tax operating margin	23.53%~29.72% (28.52%)	
			Discount for lack of marketability	5%~35% (18.12%)	
			Discount for lack of control	10%~15% (14.6%)	
			Expected equity value volatility	23.68%~110.82% (42.11%)	
			Revenue multiple	0.28~12.75 (2.46)	
			Value to EBITA multiple	6.7	
	$ 6,302,878	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 65,389,433	Net assets value	Discount for lack of marketability	4.49%~10% (4.85%)	The higher the discount for lack of marketability and lack of control, the lower the fair value.
			Discount for lack of control	3.97%~15% (4.62%)	

	Fair value at September 30, 2019	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument :					
Unlisted shares	$ 4,714,443	Market comparable companies	Revenue multiple	0.39~7.88 (1.44)	The higher the revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Value to EBITA multiple	19.54	
			Net value multiple	1.22~2.62 (2.59)	
			Discount for lack of marketability	15%~35% (24.72%)	
	$ 13,562,388	Stock value in complex capital structure	Weighted average cost of capital	13.67%~16.72% (14.16%)	The higher the long-term revenue growth rate, long-term pre-tax operating margin and revenue multiple, the higher the fair value; the higher discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2%	
			Long-term pre-tax operating margin	10%~21.15% (19.14%)	
			Discount for lack of marketability	5%~30% (5.46%)	
			Discount for lack of control	5%~15% (14.17%)	
			Expected equity value volatility	30.76%~69.40% (46.82%)	
			Revenue multiple	0.42~2.98 (1.89)	
			Value to EBITA multiple	8.995	

	Fair value at September 30, 2019	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	$ 267,925	Market comparable companies	Expected equity value volatility	0.2991	The higher the revenue multiple, the higher the fair value; the higher the discount for lack of marketability, discount for lack and expected equity value volatility, the lower the fair value.
	$ 7,395,208	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 65,750,157	Net assets value	Discount for lack of marketability Discount for lack of control	5.00%~12.69% (5.55%) 5.73%~15.00% (6.61%)	The higher the discount for lack of marketability and lack of control, the lower the fair value.

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

			September 30, 2020			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and derivative	$ 90,985,688	±1%	$ 744,929	($ 744,929)	$ 164,928	($ 164,928)

			December 31, 2019			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and derivative	$ 87,127,295	±1%	$ 635,463	($ 635,463)	$ 235,810	($ 235,810)

			September 30, 2019			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and derivative	$ 91,690,121	±1%	$ 636,174	($ 636,174)	$ 280,727	($ 280,727)

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 (not including 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 real estate reaching NT$300 million or 20% of paid-in capital or more: None.

F. Disposal of real estate 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 periods: Please refer to table 7.

(2) Information on investees

Names, locations and other information of investee companies (not including 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) A, B, G and H.

(4) Major shareholders

For the names, number and ratio of shares held by shareholders holding over 5% of the Company's shares: 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 the chief operating decision maker is as follows:

	For the three-month period ended September 30,	
	2020	2019
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	$ 1,236,717,574	$ 1,320,542,113
Revenue from internal customers	92,715,961	85,930,815
Segment revenue	$ 1,329,433,535	$ 1,406,472,928
Segment profit	$ 29,447,407	$ 35,431,495

	For the nine-month period ended September 30,	
	2020	2019
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	$ 3,364,255,651	$ 3,414,642,998
Revenue from internal customers	225,499,229	239,368,021
Segment revenue	$ 3,589,754,880	$ 3,654,011,019
Segment profit	$ 71,923,646	$ 94,575,151

(4) Reconciliation for segment income (loss)

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

A reconciliation of reportable segment profit or loss to the profit before tax and discontinued operations for the three-month and nine-month periods ended September 30, 2020 and 2019 is provided as follows:

Operating revenue	For the three-month period ended September 30, 2020	2019
Total reported segment revenue	$ 1,329,433,535	$ 1,406,472,928
Other operating segment revenue	45,998,327	21,063,158
Elimination of intersegment revenue	(83,890,762)	(39,744,057)
Total corporate revenue	$ 1,291,541,100	$ 1,387,792,029

Operating revenue	For the nine-month period ended September 30, 2020	2019
Total reported segment revenue	$ 3,589,754,880	$ 3,654,011,019
Other operating segment revenue	79,505,147	52,760,086
Elimination of intersegment revenue	(320,248,898)	(104,892,451)
Total revenue	$ 3,349,011,129	$ 3,601,878,654

Profit and loss	For the three-month period ended September 30, 2020	2019
Profit of reported segment	$ 29,447,407	$ 35,431,495
Profit of other operating segments	5,894,769	1,094,640
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	7,582,814	5,531,276
Profit before income tax	$ 42,924,990	$ 42,057,411

Profit and loss	For the nine-month period ended September 30, 2020	2019
Profit of reported segment	$ 71,923,646	$ 94,575,151
Profit of other operating segments	7,643,930	2,590,483
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	4,123,733	3,928,407
Profit before income tax	$ 83,691,309	$ 101,094,041

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

September 30, 2020

Table 1

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2020	Balance at September 30, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
1	Hyield Venture Capital Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd.	Other Receivables	Y	$ 60,000	$ 60,000	$ 60,000	2.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ 2,553,209	$ 10,212,834	Note 1
1	Hyield Venture Capital Co., Ltd.	Linkooh Technology Inc.	Other Receivables	Y	30,000	10,000	10,000	2.00	Short term financing	-	Business operation	-	None	-	2,553,209	10,212,834	Note 1
1	Hyield Venture Capital Co., Ltd.	Foxnum Technology Co., Ltd.	Other Receivables	Y	322,000	322,000	322,000	2.00	Short term financing	-	Business operation	-	None	-	2,553,209	10,212,834	Note 1
2	Bon Shin International Investment Co., Ltd.	Flnet Co., Ltd.	Other Receivables	Y	170,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	1,803,586	7,214,345	Note 1
2	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Other Receivables	Y	220,000	220,000	220,000	2.00	Short term financing	-	Business operation	-	None	-	1,803,586	7,214,345	Note 1
2	Bon Shin International Investment Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd.	Other Receivables	Y	60,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	1,803,586	7,214,345	Note 1
2	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other Receivables	Y	20,000	20,000	10,000	2.00	Short term financing	-	Business operation	-	None	-	1,803,586	7,214,345	Note 1
2	Bon Shin International Investment Co., Ltd.	Big Innovation Company Ltd.	Other Receivables	Y	25,000	25,000	25,000	2.00	Short term financing	-	Business operation	-	None	-	1,803,586	7,214,345	Note 1
3	Premier Image Technology (China) Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Other Receivables	Y	653,880	640,785	640,785	4.70	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2020	Balance at September 30, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
3	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	$ 697,472	$ 683,504	$ 683,504	3.915	Short term financing	$ -	Business operation	$ -	None	$ -	$ 589,228	$ 2,356,913	Note 3
4	Foxconn Precision Component (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	174,368	170,876	170,876	3.915	Short term financing	-	Business operation	-	None	-	210,655	842,621	Note 3
4	Foxconn Precision Component (Shenzhen) Co., Ltd.	Fujin Precision Industry (Shenzhen) Co., Ltd.	Other Receivables	Y	871,840	854,380	854,380	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
5	Fuhuajie Industrial (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	196,164	192,236	192,236	3.915	Short term financing	-	Business operation	-	None	-	248,374	993,495	Note 3
6	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	193,748	192,236	192,236	3.915	Short term financing	-	Business operation	-	None	-	22,602,190	90,408,760	Note 3
7	Ur Materials (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other Receivables	Y	223,886	222,139	222,139	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
8	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	4,271,900	4,271,900	4,271,900	3.50	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
9	Jusda Supply Chain Management International Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables	Y	213,165	85,438	85,438	3.915	Short term financing	-	Business operation	-	None	-	4,440,928	8,881,856	Note 7
9	Jusda Supply Chain Management International Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables	Y	3,051,440	2,990,330	2,990,330	3.915	Short term financing	-	Business operation	-	None	-	4,440,928	8,881,856	Note 7
9	Jusda Supply Chain Management International Ltd.	Shanghai Topone Logistics Co., Ltd.	Other Receivables	Y	152,572	-	-	N/A	Short term financing	-	Business operation	-	None	-	4,440,928	8,881,856	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2020	Balance at September 30, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
9	Jusda Supply Chain Management International Ltd.	Wuhan Topone Logistics Co., Ltd.	Other Receivables	Y	$ 65,388	$ -	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ 4,440,928	$ 8,881,856	Note 7
9	Jusda Supply Chain Management International Ltd.	Shenzhen Topone Logistics Co., Ltd.	Other Receivables	Y	65,388	-	-	N/A	Short term financing	-	Business operation	-	None	-	4,440,928	8,881,856	Note 7
9	Jusda Supply Chain Management International Ltd.	Kaopu (Shaanxi) Logistics Co., Ltd.	Other Receivables	Y	73,194	72,622	-	N/A	Short term financing	-	Business operation	-	None	-	4,440,928	8,881,856	Note 7
9	Jusda Supply Chain Management International Ltd.	Kaopu (Xinjiang) Supply Chain Management International Ltd.	Other Receivables	Y	81,805	81,166	-	N/A	Short term financing	-	Business operation	-	None	-	4,440,928	8,881,856	Note 7
9	Jusda Supply Chain Management International Ltd.	Kaopu (Inner Mongolia) Supply Chain Management International Ltd.	Other Receivables	Y	129,165	128,157	74,758	6.00	Short term financing	-	Business operation	-	The equity of Shanghai Topone Logistics Co., Ltd. held by a third party is pledged	255,630	4,440,928	8,881,856	Note 7
9	Jusda Supply Chain Management International Ltd.	Kaopu Information Technology (Tianjin) Co., Ltd.	Other Receivables	Y	154,998	153,788	153,788	6.00	Short term financing	-	Business operation	-	The equity of Shanghai Topone Logistics Co., Ltd. held by a third party is pledged	255,630	4,440,928	8,881,856	Note 7
9	Jusda Supply Chain Management International Ltd.	Shandong Anjie Supply Chain Management Co., Ltd.	Other Receivables	N	1,242,367	1,176,579	1,176,579	3.915	Short term financing	-	Business operation	-	The equity of Grand Talent Limited held by a third party is pledged	2,759,647	4,440,928	8,881,856	Note 7
10	Zhengzhou Jusda Industrial Park Development Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables	Y	287,707	281,945	281,945	3.915	Short term financing	-	Business operation	-	None	-	2,960,619	5,921,237	Note 7
11	Jiaxing Jusda Supply Chain Management Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables	Y	520,924	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,960,619	5,921,237	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2020	Balance at September 30, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
12	Kaopu Information Technology (Beijing) Co., Ltd.	Xilingol League Beiguobatuo Supply Chain Management Co., Ltd.	Other Receivables	Y	$ 4,359	$ -	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ 6,347	$ 25,388	Note 3
12	Kaopu Information Technology (Beijing) Co., Ltd.	Guangzhou Mengtong Logistics Co., Ltd.	Other Receivables	Y	8,718	-	-	N/A	Short term financing	-	Business operation	-	None	-	6,347	25,388	Note 3
13	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables	Y	261,552	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,960,619	5,921,237	Note 7
14	Jusda International Limited	Jusda Supply Chain Management Corporation	Other Receivables	Y	91,065	34,920	34,920	1.09	Short term financing	-	Business operation	-	None	-	2,960,619	5,921,237	Note 7
14	Jusda International Limited	Jusda Supply Chain Management Mexico., S. De R.L. De C.V.	Other Receivables	Y	82,572	81,480	81,480	1.01~ 1.42	Short term financing	-	Business operation	-	None	-	2,960,619	5,921,237	Note 7
14	Jusda International Limited	JUSDA EUROPE S.R.O.	Other Receivables	Y	105,770	101,850	101,850	1.42	Short term financing	-	Business operation	-	None	-	2,960,619	5,921,237	Note 7
15	JUSDA EUROPE S.R.O.	Jusda NL, B.V.	Other Receivables	Y	31,572	30,735	30,735	0.60	Short term financing	-	Business operation	-	None	-	2,960,619	5,921,237	Note 7
16	Chongqingshi Futaitong Plan Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables	Y	108,980	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,960,619	5,921,237	Note 7
17	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongqing Precision Machine Co., Ltd.	Other Receivables	Y	435,920	427,190	427,190	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
17	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables	Y	1,743,680	1,153,413	1,153,413	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2020	Balance at September 30, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
18	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Huaian Mingyang Real Estate Development Co., Ltd.	Other Receivables	Y	$ 287,707	$ -	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ 242,176,882	$ 484,353,765	Note 2
19	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	153,444	150,371	150,371	5.00	Short term financing	-	Business operation	-	None	-	3,048,528	12,194,114	Note 3
19	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables	Y	1,291,650	1,281,570	1,281,570	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
19	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	4,520,775	4,485,495	4,485,495	3.915~ 3.920	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
20	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables	Y	2,833,480	-	-	N/A	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
21	Huaian Mingyang Real Estate Development Co., Ltd.	Fuyu (Funing) Energy Technology Co., Ltd.	Other Receivables	Y	13,078	-	-	N/A	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
22	Foxway Precision Industry (Hangzhou) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables	Y	871,840	640,785	640,785	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
23	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Other Receivables	Y	2,989,968	2,866,350	2,866,350	1.00	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
23	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Synergy Technology (Chengdu) Co., Ltd.	Other Receivables	Y	367,930	360,561	360,561	1.80	Short term financing	-	Business operation	360,561	None	-	4,097,657	16,390,626	Note 3
23	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Other Receivables	Y	3,035,500	-	-	N/A	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2

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													Item	Value			
23	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Other Receivables	Y	$ 4,978,987	$ 4,794,458	$ 4,794,458	1.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ 242,176,882	$ 484,353,765	Note 2
24	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Zhengzhou Fulianwang Electronic Technology Co., Ltd.	Other Receivables	Y	1,945,440	-	-	N/A	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
24	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fuyang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	3,217,275	2,007,793	2,007,793	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
24	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Other Receivables	Y	376,803	-	-	N/A	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
24	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables	Y	4,249,700	-	-	N/A	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
24	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	130,776	128,157	128,157	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
24	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	387,495	384,471	384,471	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
24	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Dongyi GCL-Power Photovoltaic Technology Co., Ltd.	Other Receivables	Y	435,920	427,190	427,190	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
24	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	649,521	636,513	636,513	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
24	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other Receivables	Y	2,179,600	2,135,950	2,135,950	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2

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25	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	$ 648,480	$ -	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ 242,176,882	$ 484,353,765	Note 2
26	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables	Y	1,062,425	1,018,500	1,018,500	1.40	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
27	Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	4,359,200	-	-	N/A	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
27	Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables	Y	1,765,255	1,751,479	1,751,479	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
28	Guizhou Funayuanchuang Technology Co., Ltd.	Tianjin Funayuanchuang Technology Co., Ltd.	Other Receivables	Y	56,670	55,535	55,535	3.85	Short term financing	-	Debt repayment	-	None	-	242,176,882	484,353,765	Note 2
29	Foxconn (Far East) Limited	Foxconn Singapore Pte Ltd	Other Receivables	Y	91,065	-	-	N/A	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
29	Foxconn (Far East) Limited	Fullertain Information Technologies Limited	Other Receivables	Y	60,710	58,200	58,200	0.00	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
29	Foxconn (Far East) Limited	Big Innovation Holding Limited	Other Receivables	Y	200,827	198,171	198,171	0.00	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
29	Foxconn (Far East) Limited	Ambit International Limited	Other Receivables	Y	612,108	593,349	593,349	0.00	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
29	Foxconn (Far East) Limited	Pce Paragon Solutions Kft	Other Receivables	Y	1,474,500	1,455,000	1,455,000	0.00	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2

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30	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	$ 6,088,033	$ 5,810,964	$ 5,810,964	0~5.000	Short term financing	$ -	Business operation	$ -	None	$ -	$ 242,176,882	$ 484,353,765	Note 2
31	Smart Technologies Corp.	Smart Technologies ULC	Other Receivables	Y	614,689	589,275	589,275	0.18	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
32	Smart Technologies ULC	Smart Technologies （China) Co., Ltd.	Other Receivables	Y	55,110	54,680	10,374	1.00	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
33	Global Services Solutions S.R.O.	Vaultdx S.R.O.	Other Receivables	Y	8,051	-	-	N/A	Short term financing	-	Business operation	-	None	-	89,975	119,966	Note 3
34	Pce Paragon Solutions Kft	Foxconn Europe Digital Solutions s.r.o.	Other Receivables	Y	174,600	174,600	174,600	1.00	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
35	Foxconn (Kunshan) Computer Connector Co., Ltd.	Chongqing Hongteng Technology Co., Ltd.	Other Receivables	Y	65,388	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,171,538	4,343,077	Note 4
36	Fuyu Electronical Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables	Y	172,220	170,876	170,876	3.915	Short term financing	-	Business operation	-	None	-	2,229,545	4,459,090	Note 4
37	Shunsin Technology (Samoa) Corporation Limited	Talentek Microelectronics (Hefei) Co., Ltd.	Other Receivables	Y	32,694	32,039	32,039	3.45	Short term financing	-	Business operation	-	None	-	87,805	351,219	Note 5
37	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings Limited	Other Receivables	Y	688,880	683,504	620,974	0.00	Short term financing	-	Business operation	-	None	-	878,047	878,047	Note 5
38	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,525,720	1,495,165	1,495,165	3.92	Short term financing	-	Business operation	-	None	-	17,148,111	34,296,221	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2020	Balance at September 30, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
38	FIH Precision Component (Beijing) Co., Ltd.	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Other Receivables	Y	$ 1,525,720	$ 1,495,165	$ 1,495,165	3.915	Short term financing	$ -	Business operation	$ -	None	$ -	$ 17,148,111	$ 34,296,221	Note 6
38	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other Receivables	Y	3,573,565	3,545,677	3,545,677	3.850~ 3.915	Short term financing	-	Business operation	-	None	-	17,148,111	34,296,221	Note 6
39	FIH Precision Electronics (Lang Fang) Co., Ltd.	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Other Receivables	Y	1,307,760	-	-	N/A	Short term financing	-	Business operation	-	None	-	17,148,111	34,296,221	Note 6
39	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Next Generation Communications Limited	Other Receivables	Y	117,698	72,622	72,622	3.915	Short term financing	-	Business operation	-	None	-	17,148,111	34,296,221	Note 6
39	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	430,550	427,190	427,190	3.915	Short term financing	-	Business operation	-	None	-	17,148,111	34,296,221	Note 6
39	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	4,795,120	2,563,140	2,563,140	3.915	Short term financing	-	Business operation	-	None	-	17,148,111	34,296,221	Note 6
40	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Other Receivables	Y	871,840	-	-	N/A	Short term financing	-	Business operation	-	None	-	17,148,111	34,296,221	Note 6
41	FIH Mobile Limited	TNS Mobile Oy	Other Receivables	Y	740,750	-	-	N/A	Short term financing	-	Business operation	-	None	-	5,716,037	22,864,147	Note 6
41	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	900,600	873,000	873,000	0.90	Short term financing	-	Business operation	-	None	-	5,716,037	22,864,147	Note 6
41	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,252,177	3,194,005	3,194,005	0.00	Short term financing	-	Business operation	-	None	-	5,716,037	22,864,147	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2020	Balance at September 30, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral: Item	Collateral: Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
41	FIH Mobile Limited	TNS Limited	Other Receivables	Y	$ 3,344,366	$ 3,284,544	$ 3,284,544	0.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ 5,716,037	$ 22,864,147	Note 6
42	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De Trading Co., Ltd.	Other Receivables	Y	129,165	128,157	128,157	3.85	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
42	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables	Y	1,076,375	1,067,975	1,067,975	3.915	Short term financing	-	Business operation	-	None	-	242,176,882	484,353,765	Note 2
43	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	3,051,440	-	-	N/A	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
43	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	1,722,200	1,708,760	1,708,760	3.915	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
43	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	18,874,680	8,543,800	8,543,800	3.915	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
44	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	2,179,600	2,135,950	2,135,950	3.915	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
44	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Other Receivables	Y	5,980,660	5,980,660	5,980,660	3.915	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
44	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	23,975,600	11,961,320	11,961,320	3.915	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
45	Henan Yuzhan Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	3,923,280	-	-	N/A	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8

													Collateral				
No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2020	Balance at September 30, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Item	Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
46	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	$ 1,291,650	$ 1,281,570	$ 1,281,570	3.915	Short term financing	$ -	Business operation	$ -	None	$ -	$ 81,573,385	$ 163,146,770	Note 8
46	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	5,620,160	5,553,470	5,553,470	3.915	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
47	Ambit Microsystem (Shanghai) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Other Receivables	Y	1,072,425	-	-	N/A	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
48	IPL International Limited	Foxconn Technology CZ	Other Receivables	Y	1,951,300	1,891,500	1,891,500	0.00	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
48	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	4,219,500	4,219,500	4,219,500	0.00	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
48	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	13,570,540	13,327,800	13,327,800	0.00	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
48	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	13,386,000	13,386,000	13,386,000	0.960~ 2.590	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
48	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	34,222,800	33,174,000	33,174,000	0.00	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
49	Foxconn CZ S.R.O.	Foxconn Technology CZ	Other Receivables	Y	1,973,075	-	-	N/A	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
49	Foxconn CZ S.R.O.	Safedx S.R.O.	Other Receivables	Y	21,399	20,832	20,832	0.60	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2020	Balance at September 30, 2020	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
50	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	$ 5,441,700	$ 5,441,700	$ 5,441,700	0.960~ 2.460	Short term financing	$ -	Business operation	$ -	None	$ -	$ 81,573,385	$ 163,146,770	Note 8
51	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Langfang Yuzhan Technology Limited	Other Receivables	Y	64,583	64,079	64,079	3.85	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	Note 8
52	Jinchen Hongren Technology Co. Ltd	Wuhan Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	430,550	427,190	427,190	3.915	Short term financing	-	Business operation	-	None	-	81,573,385	163,146,770	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 Global Services Solutions S.R.O. ceiling on total loans to all parties is 80% of the net assets value of lender ; limit on loans to a single party is 60% of the lender.

Note 4: The policy for loans granted by Foxconn Interconnect Technology Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans to a single party is 10% of the net assets value of Foxconn Interconnect Technology Limited. 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 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of Foxconn Interconnect Technology Limited.

Note 5: The policy for loans granted by 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 100% of the net assets value of Shunsin Technology Holdings Limited; limit on loans granted by an overseas subsidiary to a single party is 100% 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. Except for the policy for loans granted directly by FIH Mobile Limited is as follows : ceiling on total loans to all parties is 40% of the net assets value of FIH Mobile Limited ; limit on loans to a single party is 10% of the net assets value of FIH Mobile Limited.

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

The policy for loans granted by overseas subsidiaries of which Jusda Supply Chain Management International Ltd. directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an subsidiary to all parties is 40% of the net assets value of Jusda Supply Chain Management International Ltd.; limit on loans to a single party is 20% of the net assets value of Jusda Supply Chain Management International Ltd..

The policy for loans granted by oversea subsidiaries of which Jusda Supply Chain Management International Ltd. are not directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an subsidiary to all parties is 40% of the net assets value of lender; limit on loans to a single party is 10% of the net assets value of lender.

Note 8: The policy for loans granted by overseas subsidiaries (except for Taiwanese subsidiaries) of which FII directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an subsidiary to all parties is 40% of the net assets of FII; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of FII.

Note 9: Shandong Jusda Supply Chain Management Co., Ltd. was renamed Shandong Anjie Supply Chain Management Co., Ltd. on April 16, 2020.

Note 10: 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
September 30, 2020

Table 2

Expressed in thousands of TWD
(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 September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Note 1	$ 605,442,206	$ 19,500	$ 19,500	$ 19,500	$ -	0.00	$ 1,210,884,412	N	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S.R.O.	Note 2	605,442,206	5,262,000	5,122,500	3,756,500	-	0.42	1,210,884,412	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	605,442,206	8,282,480	8,116,610	-	-	0.67	1,210,884,412	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc.	Note 2	605,442,206	33,352,556	31,973,625	31,973,625	-	2.64	1,210,884,412	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	605,442,206	39,001,400	37,643,800	29,100,000	-	3.11	1,210,884,412	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	605,442,206	123,680,000	116,400,000	31,435,800	-	9.61	1,210,884,412	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Properties (Shanghai) Co., Ltd.	Note 2	605,442,206	531,213	509,250	509,250	-	0.04	1,210,884,412	Y	N	Y	Note 4、8
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Note 1	58,375,068	2,975,582	2,170,125	2,170,125	-	0.18	116,750,136	N	N	Y	Note 6、8

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 September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Note 3	$ 242,176,882	$ 6,974,720	$ 6,633,820	$ 6,633,820	$ -	0.55	$ 605,442,206	N	N	Y	Note 5、8
2	Jusda International Limited	Jusda Europe S.R.O.	Note 2	2,960,619	365,720	356,025	356,025	-	0.03	7,401,546	Y	N	N	Note 5、8
3	Q-Edge Corporation	AFE Inc.	Note 3	242,176,882	139,258	133,500	133,500	-	0.01	605,442,206	N	N	N	Note 5、8
4	Smart Technologies Inc.	Smart Technologies ULC	Note 2	242,176,882	1,365,975	1,309,500	1,149,450	-	0.11	605,442,206	N	N	N	Note 5、8
5	Shanghai Topone Logistics Co., Ltd.	Inner Mongolia Topone Logistics Co., Ltd.	Note 2	352,093	4,362	-	-	-	0.00	704,186	Y	N	Y	Note 6、8
5	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	352,093	5,124	3,534	3,534	-	0.00	704,186	Y	N	Y	Note 6、8
5	Shanghai Topone Logistics Co., Ltd.	Shandong Wangliu Logistics Co., Ltd.	Note 2	352,093	7,322	4,457	4,457	-	0.00	704,186	Y	N	Y	Note 6、8
5	Shanghai Topone Logistics Co., Ltd.	Wuhan Topone Logistics Co., Ltd.	Note 2	352,093	18,152	9,471	9,471	-	0.00	704,186	Y	N	Y	Note 6、8
5	Shanghai Topone Logistics Co., Ltd.	Guangzhou Wangliu Logistics Co., Ltd.	Note 2	352,093	25,783	17,946	17,946	-	0.00	704,186	Y	N	Y	Note 6、8

		Party being endorsed/guaranteed												
No.	Endorser/ guarantor	Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
5	Shanghai Topone Logistics Co., Ltd.	Xi'An Topone Logistics Co., Ltd.	Note 2	$ 352,093	$ 53,813	$ 22,191	$ 22,191	$ -	0.00	$ 704,186	Y	N	Y	Note 6、8
6	Pce Paragon Solutions Kft	Cloud Network Technology Kft	Note 3	14,544,596	73,921	68,615	68,615	-	0.01	29,089,192	N	N	N	Note 6、8
7	Lankao Yufu Precision Technology Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Note 1	4,216,365	301,385	299,033	299,033	-	0.02	8,432,730	N	N	Y	Note 6、8
8	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Note 1	492,811	156,473	46,991	46,991	-	0.00	985,622	N	N	Y	Note 6、8
9	Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Note 1	1,281,478	59,206	17,088	17,088	17,088	0.00	2,562,957	N	N	Y	Note 6、8
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Note 1	20,488,283	38,750	29,903	29,903	29,903	0.00	40,976,565	N	N	Y	Note 6、8
11	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Note 1	5,539,277	17,222	8,544	8,544	8,544	0.00	11,078,555	N	N	Y	Note 6、8
12	Yantai Futaitong International Logistics Co., Ltd.	Yantai Futaitong International Logistics Co., Ltd.	Note 1	9,887	2,180	-	-	-	0.00	19,775	N	N	Y	Note 6、8
13	Kunshan Fuchengke Precision Electronical Co., Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Note 1	495,181	381,996	379,015	379,015	-	0.03	990,363	N	N	Y	Note 6、8

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 September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
14	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Note 1	$ 3,172,544	$ 4,795	$ 427	$ 427	$ -	0.00	$ 6,345,087	N	N	Y	Note 6、8
15	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Note 1	7,583,995	151,711	148,673	148,673	-	0.01	15,167,990	N	N	Y	Note 6、8
16	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Note 1	160,333	1,744	1,709	1,709	-	0.00	320,666	N	N	Y	Note 6、8
17	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Note 1	4,057,289	4,359	4,272	4,272	-	0.00	8,114,579	N	N	Y	Note 6、8
18	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Note 1	2,368,097	4,359	4,272	4,272	-	0.00	4,736,195	N	N	Y	Note 6、8
19	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Note 1	15,242,642	355,275	10,680	10,680	-	0.00	30,485,285	N	N	Y	Note 6、8
20	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Note 1	9,166,234	725,907	720,242	720,242	-	0.06	18,332,468	N	N	Y	Note 6、8
21	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Note 1	22,872,191	258,330	256,314	256,314	-	0.02	45,744,383	N	N	Y	Note 6、8

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 September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
22	Triple Win Technology (Jincheng) Co., Ltd.	Triple Win Technology (Jincheng) Co., Ltd.	Note 1	$ 525,683	$ 95,902	$ 93,982	$ 93,982	$ 93,982	0.01	$ 1,051,366	N	N	Y	Note 6、8
23	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Note 1	30,805,612	693,462	662,145	662,145	-	0.05	61,611,223	N	N	Y	Note 6、8
23	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Note 2	30,805,612	174,368	53,399	53,399	-	0.00	61,611,223	Y	N	Y	Note 6、8
24	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Note 1	1,147,226	174,368	91,419	91,419	-	0.01	2,294,451	N	N	Y	Note 6、8
25	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Note 1	4,337,919	43,592	42,719	42,719	-	0.00	8,675,838	N	N	Y	Note 6、8
26	Fujun Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Note 1	168,806	8,718	8,544	8,544	8,544	0.00	337,612	N	N	Y	Note 6、8
27	Chongqing Hongteng Technology Co., Ltd.	Chongqing Hongteng Technology Co., Ltd.	Note 1	110,462	872	854	854	854	0.00	220,924	N	N	Y	Note 6、8
28	Fuyu Electronical Technology (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Note 1	5,573,862	258,330	153,788	153,788	-	0.01	11,147,724	N	N	Y	Note 6、8

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 September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
29	Huaian Fulitong Trading Co., Ltd.	Huaian Fulitong Trading Co., Ltd.	Note 1	$ 376,426	$ 32,694	$ 21,360	$ 21,360	$ 21,360	0.00	$ 752,851	N	N	Y	Note 6、8
30	Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Note 1	272,466	26,478	25,948	25,948	25,948	0.00	544,932	N	N	Y	Note 6、8
31	Foxconn Interconnect Technology Limited Taiwan Branch	Foxconn Interconnect Technology Limited Taiwan Branch	Note 1	31,671,299	8,000	8,000	8,000	-	0.00	63,342,598	N	N	N	Note 6、8
32	Hon-Ling Technology Co., Ltd.	Hon-Ling Technology Co., Ltd.	Note 1	595,547	2,000	2,000	2,000	2,000	0.00	1,191,095	N	N	N	Note 6、8
33	Hengyang Futaihong Precision Industry Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Note 1	667,377	36,792	6,408	6,408	-	0.00	1,334,754	N	N	Y	Note 6、8
34	Shenzhen Futaihong Precision Industry Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Note 1	9,168,009	128,157	128,157	68,350	-	0.01	18,336,019	N	N	Y	Note 6、8
35	Futaijing Precision Electrons (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Note 1	776,832	4,359	4,272	4,272	4,272	0.00	1,553,663	N	N	Y	Note 6、8
36	Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Note 1	113,010,950	697,472	662,145	662,145	-	0.05	226,021,899	N	N	Y	Note 6、8

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 September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
37	Ur Materials (Shenzhen) Co., Ltd.	Ur Materials (Shenzhen) Co., Ltd.	Note 1	$ 1,119,573	$ 523,104	$ -	$ -	$ -	0.00	$ 1,119,573	N	N	Y	Note 7、8
38	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Note 1	58,984,136	379,558	379,558	379,558	-	0.03	117,968,271	N	N	Y	Note 6、8
39	Triple Win Technology (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Note 1	3,208,632	13,078	12,816	12,816	-	0.00	6,417,264	N	N	Y	Note 6、8
40	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Note 1	4,788,206	46,991	46,991	46,991	-	0.00	9,576,411	N	N	Y	Note 6、8
41	Premier Image Technology (China) Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Note 1	2,946,142	2,180	-	-	-	0.00	5,892,283	N	N	Y	Note 6、8
42	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Note 1	1,796,921	1,308	-	-	-	0.00	3,593,841	N	N	Y	Note 6、8
43	Foxconn Hon Hai Technology India Mega Development	Foxconn Hon Hai Technology India Mega Development	Note 1	2,515,480	103,504	96,711	96,711	-	0.01	5,030,960	N	N	N	Note 6、8
44	Global Services Solutions S.R.O.	Global Services Solutions S.R.O.	Note 1	74,979	1,108	-	-	-	0.00	149,958	N	N	N	Note 6、8

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 September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
45	Foxconn Slovakia, Spol. S.R.O.	Foxconn Slovakia, Spol. S.R.O.	Note 1	$ 1,975,781	$ 17,540	$ 17,075	$ 17,075	$ -	0.00	$ 3,951,561	N	N	N	Note 6、8
46	Shunsin Technology (Zhong Shan) Limited	Shunsin Technology (Zhong Shan) Limited	Note 1	4,465,300	21,796	21,360	21,360	-	0.37	8,930,600	N	N	Y	Note 6、8
47	Henan Yuzhan Technology Limited	Henan Yuzhan Technology Co., Ltd.	Note 1	45,174,329	249,719	247,770	247,770	-	0.39	90,348,659	N	N	Y	Note 6、8
48	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Note 1	27,041,299	566,696	555,347	555,347	-	0.05	54,082,598	N	N	Y	Note 6、8
49	Hebi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Note 1	1,521,756	135,135	8,544	8,544	-	0.00	3,043,512	N	N	Y	Note 6、8
50	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Note 1	23,952,666	100,262	98,254	98,254	-	0.01	47,905,332	N	N	Y	Note 6、8
51	Shenzhen Fugui Precision Industrial Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Note 1	10,686,396	7,969,054	365,247	365,247	-	0.03	10,686,396	N	N	Y	Note 7、8
52	Ambit Microsystem (Shanghai) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Note 1	5,127,731	21,449	10,680	10,680	-	0.00	10,255,462	N	N	Y	Note 6、8

No.	Party being endorsed/guaranteed: Endorser/ guarantor	Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
53	Amworld Microsystems (Shanghai) Ltd.	Amworld Microsystems (Shanghai) Ltd.	Note 1	$ 485,510	$ 42,274	$ 12,816	$ 12,816	$ -	0.00	$ 971,020	N	N	Y	Note 6、8
54	System Integration Electronics (Hangzhou) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Note 1	1,177,463	65,388	38,447	38,447	-	0.00	2,354,927	N	N	Y	Note 6、8
55	Shanxi Yuding Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Note 1	7,934,627	12,682	6,408	6,408	6,408	0.00	15,869,253	N	N	Y	Note 6、8
56	Wuhan Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Note 1	1,219,030	148,213	8,544	8,544	-	0.00	2,438,060	N	N	Y	Note 6、8
57	Chongqing Fugui Electronics Co., Ltd.	Chongqing Fugui Electronics Co., Ltd.	Note 1	669,199	654	641	641	641	0.00	1,338,398	N	N	Y	Note 6、8
58	Baichang Technology Service (Tianjin) Co., Ltd.	Baichang Technology Service (Tianjin) Co., Ltd.	Note 1	621,191	12,917	12,816	12,816	12,816	0.00	1,242,381	N	N	Y	Note 6、8
59	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Note 1	12,039,526	1,708,760	1,708,760	1,708,760	-	0.14	24,079,052	N	N	Y	Note 6、8
60	Foxconn CZ S.R.O.	Foxconn CZ S.R.O.	Note 1	3,922,259	2,013	1,886	1,886	-	0.00	7,844,517	N	N	N	Note 6、8

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 September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
61	Ingrasys Technology Inc.	Ingrasys Technology Inc.	Note 1	$ 1,514,827	$ 22,032	$ 21,660	$ 21,660	$ -	0.00	$ 3,029,654	N	N	N	Note 6、8
62	Foxconn Cloud Network Technology Singapore Pte. Ltd., Taiwan Branch	Foxconn Cloud Network Technology Singapore Pte. Ltd., Taiwan Branch	Note 1	2,352,870	1,000	1,000	1,000	1,000	0.00	4,705,739	N	N	N	Note 6、8
63	Jincheng Futaihua Precision Electronic Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Note 1	9,307,580	8,611	8,544	8,544	-	0.00	18,615,159	N	N	Y	Note 6、8
64	Zhengzhou Yu Teng Precision Technology Co., Ltd.	Zhengzhou Yu Teng Precision Technology Co., Ltd.	Note 1	848,863	431	427	427	-	0.00	1,697,726	N	N	Y	Note 6、8
65	Fujin Precision Industrial (Jincheng) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Note 1	17,031,326	8,611	8,544	8,544	-	0.00	34,062,652	N	N	Y	Note 6、8
66	Ingrasys (Singapore) Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Note 1	1,870,589	10,197	9,758	9,758	-	0.00	3,741,178	N	N	N	Note 6、8
67	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2	203,933,462	17,778,000	17,460,000	-	-	1.44	407,866,924	N	N	N	Note 6、8
68	FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Note 1	9,868,488	12,917	12,816	12,816	-	0.00	19,736,976	N	N	Y	Note 6、8

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 September 30, 2020	Outstanding endorsement/ guarantee amount at September 30, 2020	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
69	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2	$ 28,580,184	$ 8,730,000	$ 8,730,000	$ -	$ -	0.72	$ 57,160,369	Y	N	N	Note 9

Note 1: Having business relationship.

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

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

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

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

Note 5: The policy for endorsements and guarantees mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows:

ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 50% of the Company’s net assets; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 20% of the Company’s net assets.

Note 6: The total amount of the Company's subsidiaries' guarantees for customs duties to itself should not be in excess of the endorsement guarantee Company's net assets, and for a single party should not be in excess of 50%.

Note 7: Ur Materials (Shenzhen) Co., Ltd. and Shenzhen Fugui Precision Industrial Co., Ltd.'s guarantee for customs duties to itself, the total amount of the Company's subsidiaries' guarantees for customs duties to itself should not be in excess of the endorsement guarantee Company's net assets, and for a single party should not be in excess of the endorsement guarantee Company's net assets.

Note 8: The net assets referred to above are based on the latest reviewed financial statements.

Note 9: FIH MOBILE LIMITED and its 100% subsidiary, FIH (HONG KONG) LIMITED, and FIH MEXICO INDUSTRY SA DE CV mutually endorse their bank debts, and the ceiling on total amount of endorsements/ guarantees provided is US$300 million.

Among them, the ceiling on total amount of endorsements/ guarantees provided of FIH MOBILE LIMITED endorsement guarantee is 100% of its own net asset value, and the ceiling of single party is 50% of its own net asset value;

The ceiling on total amount of endorsements/ guarantees provided of FIH MEXICO INDUSTRY SA DE CV / FIH (HONG KONG) LIMITED endorsement guarantee is 200% of its own net asset value, and the ceiling of single party is 100% of its own net asset value.

Since no company has incurred bank debts, FIH MOBILE LIMITED acts as the representative of the guarantor to disclose. When the company actually incurs bank debts, the actual amount of debts will be disclosed, and the net asset value of the company providing endorsement guarantee is used to calculate the limit.

The limit on endorsements/guarantees are calculated as follows:

Company name	Limit on endorsements/guarantees provided for a single party	Ceiling on total amount of endorsements/ guarantees provided
FIH Mobile Limited	28,580,184	57,160,369
FIH Mexico Industry Sa De Cv	3,453,621	6,907,242
FIH (Hong Kong) Limited	-	-

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

September 30, 2020

Table 3

Expressed in thousands of TWD

(Except as otherwise indicated)

				As of September 30, 2020				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Owner ship (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Common Stock of Innolux Co., Ltd.	Other related party	(1)	147,965	$ 1,386,435	1	$ 1,386,435	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	222,740	8	222,740	
〃	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	2,315,269	4	2,315,269	
〃	Common Stock of UVAT Technology Co., Ltd.	None	(1)	4,064	123,738	10	123,738	
〃	Others (Note 3)	None	(1)(2)	-	203,192	-	203,192	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	33,712	1	33,712	
〃	Others (Note 3)		(1)	-	607	-	607	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of HyXen Technology Co., Ltd.	None	(1)	550	34,750	-	34,750	
〃	Others (Note 3)	None	(1)	-	2,011	-	2,011	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Innolux Co., Ltd.	Other related party	(1)	176,311	1,652,036	2	1,652,036	
〃	Common Stock of Microelectronis Technology Inc.	None	(1)	7,616	170,588	3	170,588	
〃	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,460,292	4	2,460,292	
〃	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,088,712	1	3,088,712	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	164,948	6	164,948	
〃	Yonglin Life Technology Fund I, L. P.	None	(2)	-	267,706	-	267,706	
〃	Others (Note 3)	None	(1)(2)	-	709,751	-	709,751	
Hongqi Venture Capital Co., Ltd. and subsidiaries	Waltop International Corporation	None	(1)	44	607	-	607	
Foxconn (Far East) Limited and subsidiaries	Digital Currency Group, Inc.	None	(1)	9	151,483	1	151,483	
〃	Cloudminds Inc.	None	(1)	-	325,920	1	325,920	
〃	Galaxy Digital Holdings Ltd.	None	(1)	4,537	606,950	7	606,950	
〃	Common Stock of Hike Global Pte, Ltd.	None	(1)	359	130,950	4	130,950	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2020 Number of shares (in thousand shares or thousand units)	Book value	Owner ship (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Common Stock of HMD Global Oy	None	(1)	-	$ 2,656,830	-	$ 2,656,830	
〃	Hopu-Arm Innovation Fund, L.P.	None	(2)	-	316,028	-	316,028	
〃	IDG China Capital Fund III L.P.	None	(2)	-	2,849,786	-	2,849,786	
〃	Preferred Stock of Katerra Inc.	None	(1)	8,108	304,370	2	304,370	
〃	Common Stock of Katerra Inc.	None	(1)	4,337	95,920	1	95,920	
〃	Megvii AI Technology	None	(1)	2,276	1,070,194	2	1,070,194	
〃	Keyssa, Inc.	None	(1)	-	261,900	-	261,900	
〃	Molekule Inc.	None	(1)	-	142,590	-	142,590	
〃	Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	291,000	12	291,000	
〃	Nanoplus Technology Ltd.	None	(1)	12,383	185,497	9	185,497	
〃	PCCW International Ott (Cayman Islands) Holdings Limited	None	(1)	3,000	747,288	5	747,288	
〃	Common Stock of SK Holding Co., Ltd.	None	(1)	2,450	12,736,852	3	12,736,852	
〃	Skycus China Fund, L.P.	None	(2)	-	1,422,537	5	1,422,537	
〃	Softbank Vision Fund L.P.	None	(2)	-	22,852,172	-	22,852,172	
〃	The Lightco Inc.	None	(1)	7,785	215,330	4	215,330	
〃	Common Stock of Vizio Inc.	None	(1)	515	402,938	3	402,938	
〃	Visionnaire Ventures Fund II, L.P.	None	(2)	-	370,230	-	370,230	
〃	Alibaba Group Holding Limited	None	(2)	1,260	10,779,071	-	10,779,071	
〃	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	1,483,592	8	1,483,592	
〃	Xiaoju Kuaizhi Inc.	None	(1)	3,136	2,244,039	-	2,244,039	
〃	Tianjin Aiqi Honhai Smart Transportation Equity Investment Fund Partnership L.P.	None	(1)	-	938,559	10	938,559	
〃	Beijing-based Pensees Technology Co., Ltd.	None	(1)	-	128,157	4	128,157	
〃	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,209,198	17	3,209,198	
〃	Shenzhen Yuto Printing Corporation	None	(1)	30,650	4,157,081	-	4,157,081	
〃	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	14,387,892	1	14,387,892	
〃	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	-	177,657	3	177,657	
〃	Artificial Intelligent Speech	None	(1)	-	213,595	1	213,595	
〃	Asia-IO Holdings Limited	None	(1)	-	58,200	-	58,200	
〃	Figure Technologies Inc.	None	(1)	-	174,600	-	174,600	
〃	Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	-	123,885	3	123,885	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2020 Number of shares (in thousand shares or thousand units)	Book value	Owner ship (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Jinan Fujie industrial investment fund partnership (limited partnership)	None	(2)	-	$ 359,367	-	$ 359,367	
〃	Kantatsu Corporation	None	(2)	-	1,636,345	-	1,636,345	
〃	Plume Design, Inc.	None	(1)	-	283,725	-	283,725	
〃	Nuwa Robotics Corporation	None	(1)	-	116,382	-	116,382	
〃	Airspan Network Inc.	None	(1)	-	203,701	-	203,701	
〃	Razer Inc.	None	(1)	22,928	76,304	-	76,304	
〃	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	116,231	-	116,231	
〃	Luster LightTech Group Co., Ltd.	None	(1)	-	1,067,975	-	1,067,975	
〃	Hsiang-Yi Asset Partners Co., Ltd.	None	(1)	-	124,403	-	124,403	
〃	IDG Breyer Capital Fund L.P.	None	(2)	-	3,144,329	-	3,144,329	
〃	Wise Road Industry Investment Fund I, L.P.	None	(2)	-	148,721	-	148,721	
〃	"Winners" Currency and Bond Series Financial	None	(3)	-	2,367,181	-	2,367,181	
〃	RMB Continuous Serial Deposits Financial Products	None	(3)	-	429,058	-	429,058	
〃	Wealth Shuttle No.3	None	(3)	-	642,077	-	642,077	
〃	Finance Trust Peng Yun Tian Hua Collection Fund	None	(3)	-	11,106,940	-	11,106,940	
〃	Others (Note 3)	None	(1)(2)	-	1,521,331	-	1,521,331	
Foxconn Holding Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	233,706	6	233,706	
〃	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,149,744	-	1,149,744	
〃	Airspan Networks Inc.	None	(1)	97	23,747	3	23,747	
〃	Cloudminds Technologies Co., Ltd.	None	(1)	6,206	614,475	2	614,475	
〃	Globant S.A. (GLOB)	None	(1)	45	235,518	-	235,518	
〃	GVFX1 L.P.	None	(2)	-	452,523	-	452,523	
〃	Sinovation FUND III, L.P.	None	(2)	-	1,235,843	-	1,235,843	
〃	Innovation Works Development Fund. L.P.	None	(2)	-	790,731	-	790,731	
〃	Innovation Works Limited	None	(1)	2,600	132,405	5	132,405	
〃	Common stock of Katerra Inc.	None	(1)	26,411	584,116	5	584,116	
〃	Keyssa, Inc.	None	(1)	1,826	166,326	3	166,326	
〃	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	594,865	-	594,865	
〃	Playground Global, LLC	None	(2)	-	161,142	-	161,142	
〃	Playground Ventures II, L.P.	None	(2)	-	1,909,496	-	1,909,496	
〃	Playground Ventures, L.P.	None	(2)	-	1,222,685	-	1,222,685	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2020 Number of shares (in thousand shares or thousand units)	Book value	Owner ship (%)	Fair value	Footnote
Foxconn Holding Ltd. and subsidiaries	Riverwood Capital	None	(2)	-	$ 294,968	-	$ 294,968	
〃	Silverlink Capital, L.P.	None	(2)	-	5,736,506	-	5,736,506	
〃	Sinovation Fund, L.P.	None	(2)	-	535,456	-	535,456	
〃	Softbank Vision Fund L.P.	None	(2)	-	22,852,172	-	22,852,172	
〃	TJ 2015 Fund L.P.	None	(2)	-	700,079	-	700,079	
〃	Translink Capital Partners II, L.P.	None	(2)	-	103,597	-	103,597	
〃	Translink Capital Partners III, L.P.	None	(2)	-	468,227	-	468,227	
〃	WRV II-A, L.P.	None	(2)	-	2,261,885	-	2,261,885	
〃	WRVI Capital Ⅲ, L.P.	None	(2)	-	969,321	-	969,321	
〃	Devialet SA	None	(1)	41	244,968	5	244,968	
〃	Others (Note 3)	None	(1)(2)	-	453,775	-	453,775	
Foxconn Singapore Pte. Ltd.	Common Stock of Hike Global Pte, Ltd.	None	(1)	179	65,475	-	65,475	
〃	Others (Note 3)	None	(2)	-	90,127	-	90,127	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund L.P.	None	(2)	-	52,380	-	52,380	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Acquisition or sale of the same security with the accumulated cost reaching NT $300 million or 20% of paid-in capital or more

For the nine-month period ended September 30, 2020

Table 4

Expressed in thousands

(Except as otherwise indicated)

						Balance as at January 1, 2020		Addition		Disposal				Balance as at September 30, 2020	
Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Limited	Note 1	Foxconn Holding Ltd.	Note 7	USD	1,453,568	$ 1,453,568	66,911	$ 66,911	-	$ -	$ -	$ -	1,520,479	$ 1,520,479
〃	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	-	36,891	-	-	-	-	-	785,298
〃	Common Stock of Dell Technologies Inc. Class C	Note 4	-	-	USD	1,734	89,136	-	-	1,734	95,900	95,900	-	-	-
〃	Ainemo Inc.	Note 2	-	-	USD	196,528	7,995	-	-	196,528	38,706	38,706	-	-	-
〃	IDG Breyer Capital Fund L.P.	Note 4	-	-	USD	-	-	-	108,053	-	-	-	-	-	108,053
〃	HMD Global Oy	Note 2	-	-	USD	-	49,000	-	38,300	-	-	-	-	-	91,300
〃	Guangzhou Xiaopeng Motors Technology Company Ltd.	Note 2	-	-	RMB	25,385	330,000	-	-	25,385	330,000	330,000	-	-	-
〃	Luster LightTech Group Co., Ltd.	Note 2	-	-	RMB	-	-	-	250,000	-	-	-	-	-	250,000
〃	Shandong Chengshang Energy Co., Ltd.	Note 1	-	Note 7	RMB	-	-	-	275,260	-	-	-	-	-	275,260
〃	Mobile Drive Technology Co., Ltd.	Note 1	-	Note 7	TWD	-	-	50,000	500,000	-	-	-	-	50,000	500,000
〃	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Note 1	-	Note 7	USD	-	-	-	100,000	-	-	-	-	-	100,000
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	402,541	400,000	2,541	-	-

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 (in thousand shares)	Balance as at January 1, 2020 Amount	Addition Number of shares (in thousand shares)	Addition Amount	Disposal Number of shares (in thousand shares)	Disposal Selling price	Disposal Book value	Disposal Gain (loss) on disposal	Balance as at September 30, 2020 Number of shares (in thousand shares)	Balance as at September 30, 2020 Amount
Foxconn (Far East) Limited and Subsidiaries	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-Structured Deposits	Note 3	-	-	RMB	-	150,000	-	-	-	150,562	150,000	562	-	-
〃	RMB-Structured Deposits	Note 3	-	-	RMB	-	300,000	-	-	-	301,093	300,000	1,093	-	-
〃	RMB-Structured Deposits	Note 3	-	-	RMB	-	-	-	350,000	-	351,074	350,000	1,074	-	-
〃	Wealth Shuttle No.3	Note 3	-	-	RMB	-	300,000	-	-	-	302,515	300,000	2,515	-	-
〃	Wealth Shuttle No.3	Note 3	-	-	RMB	-	200,000	-	-	-	201,677	200,000	1,677	-	-
〃	Wealth Shuttle No.3	Note 3	-	-	RMB	-	500,000	-	-	-	504,192	500,000	4,192	-	-
〃	Wealth Shuttle 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-Structured Deposits	Note 3	-	-	RMB	-	-	-	600,000	-	602,249	600,000	2,249	-	-
〃	Wealth Shuttle No.2	Note 3	-	-	RMB	-	500,000	-	-	-	502,630	500,000	2,630	-	-
〃	Wealth Shuttle No.1	Note 3	-	-	RMB	-	-	-	200,000	-	200,535	200,000	535	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	550,000	-	-	-	554,029	550,000	4,029	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	401,151	400,000	1,151	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	401,206	400,000	1,206	-	-

						Balance as at January 1, 2020		Addition		Disposal				Balance as at September 30, 2020	
Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount
Foxconn (Far East) Limited and Subsidiaries	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	$ -	-	$ 400,000	-	$ 401,124	$ 400,000	$ 1,124	-	$ -
〃	RMB-Structured Deposits	Note 3	-	-	RMB	-	75,000	-	-	-	76,413	75,000	1,413	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,873	100,000	873	-	-
〃	"Winners" Currency and Bond Series Financial Products	Note 3	-	-	RMB	-	-	-	500,000	-	502,637	500,000	2,637	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,004,863	1,000,000	4,863	-	-
〃	RMB-Structured Deposits	Note 3	-	-	RMB	-	-	-	200,000	-	200,524	200,000	524	-	-
〃	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	-	-	400,000	-	402,762	400,000	2,762	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	200,000	-	201,800	200,000	1,800	-	-
〃	"Ben Li Feng" RMB Wealth Management Products	Note 3	-	-	RMB	-	-	-	396,000	-	398,734	396,000	2,734	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,003,255	1,000,000	3,255	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	40,000	-	40,245	40,000	245	-	-
〃	"Winners" Currency and Bond Series Financial Products	Note 3	-	-	RMB	-	-	-	550,000	-	554,719	550,000	4,719	-	-

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 (in thousand shares)		Addition Number of shares (in thousand shares)		Disposal Number of shares (in thousand shares)				Balance as at September 30, 2020 Number of shares (in thousand shares)	
							Amount		Amount		Selling price	Book value	Gain (loss) on disposal		Amount
Foxconn (Far East) Limited and Subsidiaries	"Winners" Currency and Bond Series Financial Products	Note 3	-	-	RMB	-	$ -	-	$ 300,000	-	$ 301,385	$ 300,000	$ 1,385	-	$ -
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	402,490	400,000	2,490	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,867	300,000	1,867	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	401,588	400,000	1,588	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,622	100,000	622	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	150,000	-	150,934	150,000	934	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,397	100,000	397	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3, 5	-	-	RMB	-	-	-	45,000	-	45,417	45,000	417	-	-
〃	"Winners" Currency and Bond Series Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,540	100,000	540	-	-
〃	"Winners" Currency and Bond Series Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	302,389	300,000	2,389	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	1,200,000	-	1,210,415	1,200,000	10,415	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	1,000,000	-	1,008,778	1,000,000	8,778	-	-
〃	RMB-Structured Deposits	Note 3	-	-	RMB	-	-	-	400,000	-	401,118	400,000	1,118	-	-
〃	RMB-Structured Deposits	Note 3	-	-	RMB	-	-	-	300,000	-	300,921	300,000	921	-	-

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 September 30, 2020	
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount
Foxconn (Far East) Limited and Subsidiaries	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	$ -	-	$ 200,000	-	$ 200,652	$ 200,000	$ 652	-	$ -
〃	"Winners" Currency and Bond Series Financial Products	Note 3	-	-	RMB	-	-	-	550,000	-	554,416	550,000	4,416	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,223	300,000	1,223	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	300,000	-	301,683	300,000	1,683	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	400,000	-	401,964	400,000	1,964	-	-
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	100,491	100,000	491	-	-
〃	RMB-Structured Deposits	Note 3	-	-	RMB	-	-	-	400,000	-	401,211	400,000	1,211	-	-
〃	Wealth Shuttle No.3	Note 3	-	-	RMB	-	-	-	150,000	-	-	-	-	-	150,000
〃	"Winners" Currency and Bond Series Financial Products	Note 3	-	-	RMB	-	-	-	550,000	-	-	-	-	-	550,000
〃	RMB Continuous Serial Deposits Financial Products	Note 3	-	-	RMB	-	-	-	100,000	-	-	-	-	-	100,000
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 3	-	-	RMB	-	1,400,000	-	-	-	382,826	300,000	82,826	-	1,100,000
Foxconn Holding Ltd. and Subsidiaries	Softbank Vision Fund L.P.	Note 4, 5	-	-	USD	-	664,993	-	36,891	-	-	-	-	-	785,298
〃	WRVI CAPITAL III, L.P.	Note 4	-	-	USD	-	-	-	33,310	-	-	-	-	-	33,310
〃	Playground Ventures II, L.P.	Note 4	-	-	USD	-	44,913	-	11,000	-	-	-	-	-	65,618
〃	GRAM Labs Inc.	Note 1	-	-	USD	3,574	3,668	-	-	3,574	16,435	2,420	14,015	-	-

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 (in thousand shares)	Balance as at January 1, 2020 Amount	Addition Number of shares (in thousand shares)	Addition Amount	Disposal Number of shares (in thousand shares)	Disposal Selling price	Disposal Book value	Disposal Gain (loss) on disposal	Balance as at September 30, 2020 Number of shares (in thousand shares)	Balance as at September 30, 2020 Amount
Hongyang Venture Capital Investment Co., Ltd.	Common Stock of Foxsemicon Integrated Technology Inc.	Note 1	-	-	TWD	5,198	$ 268,854	1,755	$ 322,581	-	$ -	$ -	$ -	6,953	$ 414,922

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

Note 2: Code of general ledger account is "financial assets at fair value through Other Comprehensive Income". The disposal gain or loss would be reclassified from "Other Comprehensive Income" to "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 recognised 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

For the nine-month period ended September 30, 2020

Expressed in thousands of TWD

(Except as otherwise indicated)

Table 5

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	$ 11,430,679	1	Payment term 90 days	Note 1	Note 1	$ 5,685,320	2	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	8,603,793	-	Payment term 45~90 days	Note 1	Note 1	63,963,178	23	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	6,630,812	-	Payment term 60 days	Note 1	Note 1	925,717	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	1,881,443	-	Payment term 90 days	Note 1	Note 1	700,370	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Sales	1,837,819	-	Payment term 90 days	Note 1	Note 1	513,260	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	1,290,855	-	Payment term 60 days	Note 1	Note 1	623,309	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	1,215,671	-	Payment term 45~90 days	Note 1	Note 1	336,000	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,192,993	-	Net 90 days	Note 1	Note 1	590,409	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	749,725	-	Payment term 90 days	Note 1	Note 1	364,673	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	663,936	-	Payment term 90 days	Note 1	Note 1	301,476	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S.R.O.	Subsidiary	Sales	621,731	-	Payment term 60 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	Sales	515,658	-	Payment term 90 days	Note 1	Note 1	225,937	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	495,600	-	Payment term 30~90 days	Note 1	Note 1	90,268	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	398,549	-	Payment term 45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	CASwell, Inc.	Affiliate	Sales	360,478	-	Payment term 90 days	Note 1	Note 1	112,131	-	

			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.	Sharp Electronic Components (Taiwan) Corporation	Affiliate	Sales	$ 295,448	-	Payment term 60 days	Note 1	Note 1	$ 39,625	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Innolux Optoelectronics Ltd.	Other related party	Sales	166,177	-	Payment term 90 days	Note 1	Note 1	75,688	-	
Hon Hai Precision Industry Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	125,729	-	Payment term 90 days	Note 1	Note 1	42,389	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Affiliate	Sales	125,454	-	Net 60 days	Note 1	Note 1	3,891	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing France S.A.	Affiliate	Sales	116,866	-	Net 60 days	Note 1	Note 1	1,452	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	768,201,906	46	Payment term 30~90 days	Note 1	Note 1	(290,813,849)	(47)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Purchases	163,196,601	10	45 days after validation	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	155,788,006	9	Payment term 90 days	Note 1	Note 1	(89,447,458)	(15)	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Purchases	55,392,308	3	Payment term 90 days	Note 1	Note 1	(23,006,180)	(4)	Note 2
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Purchases	48,939,517	3	Payment term 90 days	Note 1	Note 1	(1,947,190)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiary	Purchases	42,130,406	3	Payment term 90 days	Note 1	Note 1	(9,250,186)	(2)	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	2,167,022	-	Net 30 days	Note 1	Note 1	(774,512)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	1,983,983	-	Payment term 90 days	Note 1	Note 1	(817,417)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Purchases	1,324,104	-	Payment term 90 days	Note 1	Note 1	(398,991)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Purchases	1,315,020	-	Payment term 30~90 days	Note 1	Note 1	(811,411)	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	1,159,045	-	Payment term 60 days	Note 1	Note 1	(676,634)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. S.R.O.	Subsidiary	Purchases	1,064,743	-	60 days after validation	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,059,916	-	Net 30 days	Note 1	Note 1	(219,336)	-	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.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	$ 533,315	-	Net 30 days	Note 1	Note 1	($ 148,929)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	366,614	-	Payment term 90 days	Note 1	Note 1	(54,179)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	215,252	-	Payment term 45~90 days	Note 1	Note 1	(78,675)	-	
Hon Hai Precision Industry Co., Ltd.	Foxstar Technology Co.,Ltd	Affiliate	Purchases	155,198	-	Payment term 90 days	Note 1	Note 1	(12,859)	-	
Hon Hai Precision Industry Co., Ltd.	NSG Technology Inc.	Subsidiary	Purchases	112,212	-	Payment term 30 days	Note 1	Note 1	(28,622)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing and molding costs	6,252,934	69	-	Note 1	Note 1	(2,177,773) (Shown as other payables)	(22)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Processing and molding costs	2,588,898	28	-	Note 1	Note 1	(7,603,789) (Shown as other payables)	(77)	
Hon Hai Precision Industry Co., Ltd.	Carston Ltd.	Subsidiary	Processing and molding costs	116,135	1	-	Note 1	Note 1	- (Shown as other payables)	-	
Shunsin Technology (Zhong Shan) Co., Ltd.	Shunsin Technology Holdings Limited	Subsidiary	Sales	1,052,824	49	Payment term 45 days	Note 1	Note 1	28,674	-	
Shunsin Technology (Zhong Shan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	995,602	46	Payment term 45 days	Note 1	Note 1	421,790	-	
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Ltd.	Subsidiary	Sales	881,544	5	Payment term 60 days	Note 1	Note 1	-	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Subsidiary	Sales	194,220	1	Payment term 90 days	Note 1	Note 1	-	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	1,293,183	7	Net 60 days	Note 1	Note 1	547,108	9	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,504,440	14	Net 60 days	Note 1	Note 1	1,060,942	17	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	3,700,336	21	Net 60 days	Note 1	Note 1	507,897	8	
AMB Logistics Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	912,649	100	Payment term 30 days	Note 1	Note 1	-	-	
Ingrasys Technology Co., Ltd.	Ingrasys Technology Usa Inc.	Subsidiary	Sales	4,142,755	8	Payment term 90 days	Note 1	Note 1	2,822,735	12	

			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.	Hon-Ling Technology Co., Ltd.	Subsidiary	Sales	$ 148,511	-	Payment term 60 days	Note 1	Note 1	$ -	-	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	636,112	1	Payment term 60 days	Note 1	Note 1	261,169	1	
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,039,047	2	Payment term 90 days	Note 1	Note 1	885,503	4	
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	3,645,223	7	Payment term 90 days	Note 1	Note 1	1,221,873	5	
Ingrasys Technology Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	8,102,938	15	Payment term 90 days	Note 1	Note 1	3,624,721	16	
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	13,518,942	25	Payment term 90 days	Note 1	Note 1	8,776,000	38	
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	324,881	1	Payment term 90 days	Note 1	Note 1	-	-	
Ingrasys Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,324,688	4	Payment term 30 days	Note 1	Note 1	458,687	2	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	871,769	2	Payment term 60 days	Note 1	Note 1	115,997	1	
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,347,373	2	Payment term 60 days	Note 1	Note 1	349,123	2	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,055,478	2	Payment term 45 days	Note 1	Note 1	147,229	1	
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	740,018	1	Payment term 30 days	Note 1	Note 1	216,149	1	
Ingrasys Technology Co., Ltd.	AFE, Inc.	Subsidiary	Sales	414,468	1	Payment term 30 days	Note 1	Note 1	162,352	1	
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	516,831	1	Payment term 90 days	Note 1	Note 1	128,330	1	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	177,186	48	Net 30 days	Note 1	Note 1	22,910	23	
Socle Technology Corp.	Fitipower Integrated Technology Inc.	Affiliate	Sales	906,946	57	Payment term 30 days	Note 1	Note 1	346,373	64	
Socle Technology Corp.	Sharp Corporation	Affiliate	Purchases	1,163,834	80	Payment term 30 days	Note 1	Note 1	(328,663)	(77)	
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	Sales	148,877	100	90 days after validation	Note 1	Note 1	66,288	47	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	415,233	1	Payment term 90 days	Note 1	Note 1	125,829	1	

			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
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	$ 16,903,721	40	Net 120 days	Note 1	Note 1	$ 3,646,135	34	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	547,309	1	Payment term 45 days	Note 1	Note 1	326,225	3	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	148,004	-	Payment term 60 days	Note 1	Note 1	(77,767)	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	440,468	1	Net 60 days	Note 1	Note 1	(180,903)	(1)	
FIH Precision Componet (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	165,884	57	Payment term 30 days	Note 1	Note 1	63,101	29	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	504,075	73	Payment term 90 days	Note 1	Note 1	177,177	90	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	126,361	18	Payment term 60 days	Note 1	Note 1	14,500	7	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	4,494,845	74	Payment term 30 days	Note 1	Note 1	2,420,813	31	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	307,320	5	Payment term 30 days	Note 1	Note 1	107,859	1	
FIH (Hong Kong) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	1,343,350	2	Payment term 60 days	Note 1	Note 1	820,050	5	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	19,429,171	31	Payment term 90 days	Note 1	Note 1	5,419,333	32	
FIH (Hong Kong) Limited	Innolux Corporation	Other related party	Purchases	166,117	-	Payment term 60 days	Note 1	Note 1	(69,993)	-	
FIH (Hong Kong) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	136,656	-	Payment term 90 days	Note 1	Note 1	133,357	1	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	521,984	1	Payment term 90 days	Note 1	Note 1	(244,260)	(1)	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	155,982	-	Payment term 90 days	Note 1	Note 1	(47,242)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	4,070,071	6	Net 30 days	Note 1	Note 1	(25,577)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	19,194,588	30	Net 25 days	Note 1	Note 1	1,786,867	10	
FIH (Hong Kong) Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	130,466	-	Payment term 90 days	Note 1	Note 1	(89,977)	-	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	15,264,846	96	Payment term 30 days	Note 1	Note 1	1,037,189	64	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,381,469	11	Payment term 60 days	Note 1	Note 1	(2,831)	-	

			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
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	$ 817,467	6	Payment term 60 days	Note 1	Note 1	($ 136,856)	(5)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	2,464,365	19	Net 60 days	Note 1	Note 1	(648,829)	(22)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	610,971	5	Payment term 75 days	Note 1	Note 1	(345,030)	(12)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	584,961	4	Payment term 60 days	Note 1	Note 1	570,838	35	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	19,165,077	100	Payment term 120 days	Note 1	Note 1	6,318,332	99	
Precision Technology Investments Pte. Ltd.-Singapore	Simply Smart Limited	Subsidiary	Sales	115,355	45	Payment term 90 days	Note 1	Note 1	91,156	92	
Carston Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	111,064	55	Net 90 days	Note 1	Note 1	-	-	
Carston Ltd.	Best Leap Enterprises Limited	Subsidiary	Sales	215,996	28	Net 30 days	Note 1	Note 1	-	39	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	232,928	2	Net 90 days	Note 1	Note 1	211,908	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	Sales	201,580	2	60 days after validation	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	282,777	3	Net 90 days	Note 1	Note 1	149,491	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	2,969,015	27	Net 30 days	Note 1	Note 1	4,124,795	52	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	323,363	3	Net 90 days	Note 1	Note 1	441,822	6	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	704,988	7	Net 60 days	Note 1	Note 1	477,946	6	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	365,596	-	Payment term 90 days	Note 1	Note 1	403,747	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	189,922	-	Payment term 90 days	Note 1	Note 1	240,142	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd	Affiliate	Sales	235,240	2	Net 30 days	Note 1	Note 1	152,638	2	
Shunsin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	309,993	-	Net 90 days	Note 1	Note 1	115,707	-	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	5,733,438	2	Payment term 60 days	Note 1	Note 1	6,939,609	3	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	4,289,671	19	Payment term 90 days	Note 1	Note 1	34,625	-	

			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
Fuding Electronical Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	$ 3,871,446	17	Payment term 15 days	Note 1	Note 1	$ 2,882,591	31	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	526,620	2	Payment term 90 days	Note 1	Note 1	439,019	5	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	28,426,358	61	Payment term 30 days	Note 1	Note 1	-	-	
Triple Win Technology (Shenzhen) Co., Ltd.	Triple Win Technology (JinCheng) Co., Ltd.	Subsidiary	Sales	1,527,348	3	Payment term 90 days	Note 1	Note 1	-	-	
Triple Win Technology (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,002,682	4	Payment term 90 days	Note 1	Note 1	(129,397)	-	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	341,673	1	Net 60 days	Note 1	Note 1	(197,958)	-	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	386,737	48	Payment term 60 days	Note 1	Note 1	261,426	-	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	148,807	19	Payment term 120 days	Note 1	Note 1	151,409	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	6,884,747	49	Payment term 90 days	Note 1	Note 1	3,369,932	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	Sales	247,371	2	Payment term 90 days	Note 1	Note 1	114,128	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	2,062,639	15	Payment term 30 days	Note 1	Note 1	1,749,895	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	126,800	1	Payment term 90 days	Note 1	Note 1	132,979	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	FuYu Precision Components (KunShan) Co., Ltd.	Affiliate	Sales	273,635	2	Payment term 90 days	Note 1	Note 1	149,447	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	108,864	-	Net 60 days	Note 1	Note 1	66,254	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	7,355,177	2	Payment term 90 days	Note 1	Note 1	6,169,884	2	
Foxconn (Kunshan) Computer Connector Co., Ltd.	FuYu Precision Components (KunShan) Co., Ltd.	Affiliate	Purchases	105,273	-	Payment term 90 days	Note 1	Note 1	(88,312)	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	144,818	-	Net 90 days	Note 1	Note 1	(144,235)	-	
Foxconn Electronic Industrial Development (Kunshan) Co.,Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	3,391,049	3	Payment term 30 days	Note 1	Note 1	1,529,890	3	
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	13,886,423	8	Payment term 90 days	Note 1	Note 1	13,551,137	34	

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
Competition Team Technologies Limited	Best Behaviour Limited	Subsidiary	Sales	$ 3,435,413	2	Payment term 90 days	Note 1	Note 1	$ 3,352,466	9	
Hightech Electronics Components Inc.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	2,987,563	47	Payment term 90 days	Note 1	Note 1	-	-	
Hightech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	289,405	5	Payment term 60 days	Note 1	Note 1	-	-	
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiary	Sales	610,763	10	Payment term 60 days	Note 1	Note 1	-	-	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	Sales	2,327,399	35	Payment term 60 days	Note 1	Note 1	-	-	
Hightech Electronics Components Inc.	Foxconn Japan Co., Limited	Subsidiary	Sales	163,638	3	Payment term 60 days	Note 1	Note 1	-	-	
Best Leap Enterprises Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	6,298,313	9	Payment term 90 days	Note 1	Note 1	6,146,241	75	
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,034,461	1	Payment term 90 days	Note 1	Note 1	-	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	6,787,388	32	Net 90 days	Note 1	Note 1	5,247,320	67	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	Sales	222,251	1	Payment term 90 days	Note 1	Note 1	89,645	1	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	163,699	1	Net 90 days	Note 1	Note 1	(86,540)	(1)	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	131,515	1	Net 90 days	Note 1	Note 1	(117,849)	(1)	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	461,552	2	90 days after validation	Note 1	Note 1	(307,314)	(4)	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	931,083	5	Net 60 days	Note 1	Note 1	(115,920)	(1)	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	219,721	1	Payment term 90 days	Note 1	Note 1	128,914	2	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	1,231,983	6	Net 60 days	Note 1	Note 1	272,622	4	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	435,215	2	Net 120 days	Note 1	Note 1	(215,424)	(3)	
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,919,254	1	Net 30 days	Note 1	Note 1	522,630	-	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	366,761	18	Net 90 days	Note 1	Note 1	191,832	30	

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.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	$ 297,079	-	Payment term 45 days	Note 1	Note 1	$ -	-	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,312,308	1	Payment term 45 days	Note 1	Note 1	313,233	1	
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	298,333	-	Payment term 45 days	Note 1	Note 1	103,348	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	251,476	8	Payment term 90 days	Note 1	Note 1	-	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	214,058	7	Payment term 90 days	Note 1	Note 1	68,605	9	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	935,589	30	Payment term 90 days	Note 1	Note 1	77,176	10	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	151,641	5	Payment term 90 days	Note 1	Note 1	19,159	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jinchen Hongren Technology Co., Ltd.	Subsidiary	Sales	127,905	4	Payment term 90 days	Note 1	Note 1	1,382	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	1,904,283	11	Payment term 90 days	Note 1	Note 1	18,797	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	150,241	5	Payment term 90 days	Note 1	Note 1	106,117	14	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	502,088	26	Payment term 30 days	Note 1	Note 1	191,629	22	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	594,730	31	Net 90 days	Note 1	Note 1	384,392	45	
NWE Technology Inc.-USA/CA	IPL International Limited	Subsidiary	Sales	125,860	80	Payment term 90 days	Note 1	Note 1	-	-	
PCE Technology Inc.	Carston Ltd.	Subsidiary	Sales	134,297	29	Payment term 30 days	Note 1	Note 1	-	-	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	114,294	25	Payment term 30 days	Note 1	Note 1	111,534	70	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	140,432	31	1 day after order	Note 1	Note 1	21,645	13	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	125,139	100	Payment term 90 days	Note 1	Note 1	126,935	100	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,390,136	99	Net 30 days	Note 1	Note 1	757,466	93	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	269,684	49	Net 30 days	Note 1	Note 1	106,520	74	

			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
PCE Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 210,037	-	Net 30 days	Note 1	Note 1	$ 63,854	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	133,991	3	Net 90 days	Note 1	Note 1	136,568	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Subsidiary	Sales	118,609	2	Net 45 days	Note 1	Note 1	139,743	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	157,038	3	Net 90 days	Note 1	Note 1	110,009	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	146,308	3	Net 90 days	Note 1	Note 1	105,766	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	228,237	5	Net 90 days	Note 1	Note 1	85,656	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	109,654	2	Payment term 90 days	Note 1	Note 1	132,433	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	108,725	2	Net 90 days	Note 1	Note 1	51,277	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	500,123	10	Net 30 days	Note 1	Note 1	409,892	10	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Sharp Universal Technology (Shen Zhen) Co., Ltd	Affiliate	Sales	100,035	2	Net 45 days	Note 1	Note 1	170,271	-	
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	4,260,100	2	Payment term 30 days	Note 1	Note 1	3,779,012	2	
PCE Paragon Solutions (USA) Inc.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	156,447	24	Payment term 30 days	Note 1	Note 1	-	-	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	475,899	73	Payment term 30 days	Note 1	Note 1	122,224	72	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	163,240	-	Net 60 days	Note 1	Note 1	-	-	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	45,766,718	99	Net 60 days	Note 1	Note 1	16,613,448	99	
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,955,520	99	Payment term 60 days	Note 1	Note 1	700,715	99	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	387,753	1	Payment term 90 days	Note 1	Note 1	344,346	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	103,141	-	Net 30 days	Note 1	Note 1	3,133	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	238,150	9	Net 90 days	Note 1	Note 1	198,919	-	

			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 (Wuhan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	$ 285,333	1	Net 90 days	Note 1	Note 1	($ 147,915)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	185,538	-	Payment term 90 days	Note 1	Note 1	(83,194)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	240,250	-	90 days after validation	Note 1	Note 1	(111,629)	(1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Hongfutai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	1,468,100	2	Net 90 days	Note 1	Note 1	901,181	3	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Subsidiary	Sales	285,879	-	Payment term 60 days	Note 1	Note 1	138,274	1	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Kunshan Fuchengke Precision Electronical Co.,Ltd.	Subsidiary	Sales	182,797	-	Payment term 90 days	Note 1	Note 1	178,074	-	
Hongfujin Precision Industry (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,324,216	2	Net 60 days	Note 1	Note 1	(489,968)	(5)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	2,453,222	3	Net 90 days	Note 1	Note 1	(686,866)	(6)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Sales	44,890,764	53	Payment term 30 days	Note 1	Note 1	17,226,885	62	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	958,405	1	Payment term 90 days	Note 1	Note 1	(2,366,603)	(22)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,358,478	2	90 days after validation	Note 1	Note 1	(327,287)	(3)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	560,721	1	90 days after validation	Note 1	Note 1	(345,479)	(3)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	1,314,020	2	Payment term 60 days	Note 1	Note 1	412,458	1	
Foxconn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	765,163	6	Payment term 45 days	Note 1	Note 1	-	-	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	914,853	7	Payment term 45 days	Note 1	Note 1	270,024	8	
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	261,229	2	Payment term 45 days	Note 1	Note 1	-	-	
Global Services Solutions S.R.O.	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	321,300	79	Payment term 45 days	Note 1	Note 1	21,355	50	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,014,380	5	Net 90 days	Note 1	Note 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
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	$ 537,086	3	Payment term 30 days	Note 1	Note 1	$ -	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	338,657	2	Payment term 60 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	407,613	2	Net 90 days	Note 1	Note 1	36,118	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Gang Electronics (Dong Guan) Co., Ltd.	Other related party	Sales	170,630	2	Net 14 days	Note 1	Note 1	-	-	
Huaian Fulitong Trading Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	163,490	-	Net 60 days	Note 1	Note 1	54,723	-	
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	148,751	-	Payment term 90 days	Note 1	Note 1	211,436	1	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing (Thailand) Co., Ltd.	Affiliate	Sales	164,203	-	Net 60 days	Note 1	Note 1	25,250	5	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing France S.A.	Affiliate	Sales	181,581	-	Net 60 days	Note 1	Note 1	54,865	10	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	167,924	-	Net 60 days	Note 1	Note 1	18,240	3	
PCE Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,107,653	37	Net 30 days	Note 1	Note 1	341,676	51	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	495,865	-	Payment term 90 days	Note 1	Note 1	308,092	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	155,311	-	Net 120 days	Note 1	Note 1	44,523	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	121,950	-	Payment term 90 days	Note 1	Note 1	60,912	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Sales	74,047,501	33	Payment term 90 days	Note 1	Note 1	14,962,580	22	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	116,961	-	Payment term 90 days	Note 1	Note 1	79,828	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	135,375,719	61	Net 30 days	Note 1	Note 1	42,036,015	61	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	2,483,151	1	Payment term 90 days	Note 1	Note 1	702,714	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	393,164	-	Payment term 90 days	Note 1	Note 1	35,384	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	1,097,638	-	Net 60 days	Note 1	Note 1	1,074,918	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
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	$ 142,203	1	Payment term 90 days	Note 1	Note 1	$ 150,404	3	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,964,561	4	Payment term 90 days	Note 1	Note 1	2,653,192	4	
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	Sales	524,814	-	Net 45 days	Note 1	Note 1	159,180	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	195,368	-	Payment term 90 days	Note 1	Note 1	(84,922)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	109,745	-	Payment term 90 days	Note 1	Note 1	(23,389)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	482,828	-	Payment term 90 days	Note 1	Note 1	(268,389)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Asiatek INC.	Affiliate	Purchases	450,386	-	Payment term 90 days	Note 1	Note 1	(476,984)	(1)	
Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	110,011	-	Payment term 90 days	Note 1	Note 1	(48,282)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	418,059	-	Payment term 60 days	Note 1	Note 1	218,978	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiary	Sales	5,270,615	21	Payment term 60 days	Note 1	Note 1	-	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	5,335,734	21	Payment term 60 days	Note 1	Note 1	557,372	8	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,460,934	10	Payment term 90 days	Note 1	Note 1	1,516,372	22	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	3,973,406	16	Net 60 days	Note 1	Note 1	2,104,961	31	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	6,711,202	27	Net 60 days	Note 1	Note 1	1,798,952	26	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	158,268	1	Net 60 days	Note 1	Note 1	72,349	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	180,659	1	Payment term 60 days	Note 1	Note 1	64,573	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	666,877	3	Net 90 days	Note 1	Note 1	(140,448)	(9)	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	124,942	1	90 days after validation	Note 1	Note 1	(54,216)	(4)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	1,414,982	35	Payment term 90 days	Note 1	Note 1	405,561	17	

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 Precision Electronics (YanTai) Co., Ltd.	Yantaishi Fulitong International Trading Co., Ltd.	Subsidiary	Sales	$ 952,660	24	Net 120 days	Note 1	Note 1	$ 168,159	7	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfutai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	237,835	6	Net 90 days	Note 1	Note 1	44,661	2	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	569,088	14	Net 90 days	Note 1	Note 1	195,986	8	
Foxconn Precision Electronics (YanTai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Sales	256,136	6	Net 90 days	Note 1	Note 1	41,459	2	
Foxconn Precision Electronics (YanTai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	314,062	8	Net 30 days	Note 1	Note 1	(101,194)	(11)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	636,398	16	Payment term 120 days	Note 1	Note 1	(119,047)	(13)	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	604,705	-	Net 90 days	Note 1	Note 1	226,585	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Usa Inc.	Subsidiary	Sales	551,139	-	Payment term 30 days	Note 1	Note 1	186,735	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	89,786,114	49	Payment term 60 days	Note 1	Note 1	43,134,406	61	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	23,779,137	13	Payment term 90 days	Note 1	Note 1	10,121,060	14	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	470,195	-	Net 75 days	Note 1	Note 1	211,322	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	HighAim Technology Inc.	Affiliate	Purchases	186,756	-	30 days after validation	Note 1	Note 1	(88,735)	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	274,698	-	90 days after validation	Note 1	Note 1	(130,162)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Sales	166,649,848	33	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	338,236	-	Payment term 90 days	Note 1	Note 1	233,815	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	336,708,439	66	Net 90 days	Note 1	Note 1	178,074,028	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,068,781	-	60 days after validation	Note 1	Note 1	(726,991)	(1)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,041,692	-	Net 90 days	Note 1	Note 1	(442,023)	-	

			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 (Chengdu) Co., Ltd.	Hangzhou Gengde Electronics Co., Ltd.	Affiliate	Sales	$ 547,300	-	Payment term 90 days	Note 1	Note 1	$ 184,479	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	800,845	-	Payment term 90 days	Note 1	Note 1	(794,471)	(1)	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	590,289	82	Net 90 days	Note 1	Note 1	246,886	87	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,816,084	2	Payment term 60 days	Note 1	Note 1	759,791	2	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	301,335	-	Payment term 90 days	Note 1	Note 1	186,934	1	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Electronics Sales (China) Co., Ltd.	Affiliate	Sales	113,489	15	Net 60 days	Note 1	Note 1	16,141	1	
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	132,064	18	Payment term 90 days	Note 1	Note 1	78,672	5	
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	235,739	28	Net 60 days	Note 1	Note 1	(78,653)	(15)	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd	Affiliate	Sales	159,426	21	Net 45 days	Note 1	Note 1	83,713	5	
AnPinDa Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	938,130	41	Payment term 90 days	Note 1	Note 1	286,370	6	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	100,867	5	Payment term 90 days	Note 1	Note 1	141,945	13	
System Integration Electronics (Hangzhou) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	172,844	-	Net 60 days	Note 1	Note 1	-	-	
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration (Haining) Electronics Co., Ltd.	Subsidiary	Sales	7,144,221	20	Net 30 days	Note 1	Note 1	923,196	14	
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	48,292,803	44	Payment term 30 days	Note 1	Note 1	33,185,293	68	
Nanning Fugui Precision Industrial Co., Ltd.	Chongqing Fugui Electronics Co., Ltd.	Subsidiary	Sales	150,550	-	Net 60 days	Note 1	Note 1	-	-	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	13,527,520	99	Payment term 30 days	Note 1	Note 1	7,350,910	94	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	454,434	28	Payment term 30 days	Note 1	Note 1	(121,192)	(2)	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	177,935	11	Net 30 days	Note 1	Note 1	(75,214)	(1)	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Sales	183,728,553	30	Payment term 90 days	Note 1	Note 1	9,788,990	6	

			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 (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 183,231	-	Payment term 90 days	Note 1	Note 1	$ 4,995	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	12,324,864	2	Payment term 90 days	Note 1	Note 1	7,469,485	5	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	248,752	-	Payment term 90 days	Note 1	Note 1	32,085	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	404,228,590	67	Payment term 90 days	Note 1	Note 1	140,378,654	87	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	3,996,561	1	Payment term 90 days	Note 1	Note 1	2,112,709	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	Sales	475,420	-	Payment term 90 days	Note 1	Note 1	302,686	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	709,014	-	Payment term 90 days	Note 1	Note 1	666,811	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	253,367	-	Payment term 90 days	Note 1	Note 1	(106,715)	-	
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	22,125,948	22	Payment term 30 days	Note 1	Note 1	17,562,235	32	
Profit New Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	34,093,787	34	Payment term 90 days	Note 1	Note 1	21,584,986	39	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	213,913	-	Payment term 90 days	Note 1	Note 1	111,283	-	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	42,544,778	43	Payment term 30 days	Note 1	Note 1	15,382,608	28	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	448,432	-	Payment term 30 days	Note 1	Note 1	-	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	130,772,289	100	Payment term 30 days	Note 1	Note 1	88,496,531	100	
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	392,493	-	Payment term 30 days	Note 1	Note 1	157,396	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	998,693	1	Payment term 90 days	Note 1	Note 1	759,201	1	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	12,326,319	7	Payment term 45 days	Note 1	Note 1	3,930,224	4	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	998,693	1	Net 90 days	Note 1	Note 1	(3,591,318)	(4)	
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	1,995,425	12	Net 45 days	Note 1	Note 1	765,395	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
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	$ 5,652,515	35	Net 10 days	Note 1	Note 1	$ 739,419	16	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	244,059	2	Payment term 60 days	Note 1	Note 1	124,143	3	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	115,580	-	Payment term 30 days	Note 1	Note 1	24,104	-	
Competition Team Ireland Limited	Innolux Corporation	Other related party	Purchases	202,791	1	Payment term 60 days	Note 1	Note 1	(74,976)	-	
WWW (Jin Cheng) Co., Ltd.	Beyond Maximum Industrial Limited	Subsidiary	Sales	218,946	32	Payment term 90 days	Note 1	Note 1	-	-	
Mexus Solutions Inc.	Big Innovation Holdings Limited	Subsidiary	Sales	193,731	46	Payment term 30 days	Note 1	Note 1	50,074	71	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	416,914	-	Net 90 days	Note 1	Note 1	76,481	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	188,965,907	96	Net 90 days	Note 1	Note 1	-	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	3,442,978	2	Payment term 90 days	Note 1	Note 1	-	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	12,667,854	7	90 days after validation	Note 1	Note 1	-	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	234,314	-	Net 90 days	Note 1	Note 1	(110,956)	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	415,444	-	Net 60 days	Note 1	Note 1	(108,164)	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	247,141	12	Net 45 days	Note 1	Note 1	241,174	17	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	592,621	28	Net 45 days	Note 1	Note 1	130,278	9	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,101,814	52	Net 45 days	Note 1	Note 1	783,918	54	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	157,875	8	Net 45 days	Note 1	Note 1	128,406	9	
Scientific-Atlanta De Mexico S. DE R. L. DE C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,672,555	100	Payment term 60 days	Note 1	Note 1	272,237	99	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	235,522	1	Payment term 90 days	Note 1	Note 1	262,127	2	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	230,086	1	Payment term 90 days	Note 1	Note 1	-	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	1,171,074	6	Payment term 90 days	Note 1	Note 1	627,166	4	

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
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	$ 3,209,623	16	Payment term 90 days	Note 1	Note 1	$ 1,862,186	13	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	14,329,096	70	Payment term 90 days	Note 1	Note 1	10,364,551	73	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	725,226	4	Payment term 90 days	Note 1	Note 1	670,934	5	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	160,871	1	Payment term 90 days	Note 1	Note 1	123,419	1	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	338,204	1	Payment term 90 days	Note 1	Note 1	(78,597)	(1)	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	207,105	1	Payment term 90 days	Note 1	Note 1	(129,534)	(2)	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	352,769	16	Net 30 days	Note 1	Note 1	209,873	17	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	574,534	27	Net 90 days	Note 1	Note 1	196,593	16	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	160,701	2	Payment term 90 days	Note 1	Note 1	159,024	1	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	868,762	1	Payment term 90 days	Note 1	Note 1	610,146	1	
Shenzhen Fu Neng New Energy Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	113,322	-	Payment term 90 days	Note 1	Note 1	33,652	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	936,813	-	Payment term 90 days	Note 1	Note 1	152,860	-	
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,544,268	-	Net 60 days	Note 1	Note 1	907,719	-	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,757,329	-	Net 60 days	Note 1	Note 1	1,737,228	-	
Foxconn Interconnect Technology Limited	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	140,546	-	Net 60 days	Note 1	Note 1	52,770	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	375,000	-	Payment term 30 days	Note 1	Note 1	370,556	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	996,760	-	Payment term 90 days	Note 1	Note 1	218,315	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	443,075	-	Payment term 90 days	Note 1	Note 1	222,078	-	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	1,002,243	-	Net 30 days	Note 1	Note 1	350,658	-	

			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
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 213,728	-	Payment term 90 days	Note 1	Note 1	$ 138,653	-	
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	126,678	-	Payment term 90 days	Note 1	Note 1	75,506	-	
Foxconn Interconnect Technology Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,148,507	-	Payment term 90 days	Note 1	Note 1	413,481	-	
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	258,443	-	Payment term 90 days	Note 1	Note 1	69,841	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	214,245	-	Payment term 90 days	Note 1	Note 1	118,507	-	
Foxconn Interconnect Technology Limited	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	363,062	-	Net 60 days	Note 1	Note 1	52,663	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,385,621	-	Net 60 days	Note 1	Note 1	558,018	-	
Foxconn Interconnect Technology Limited	New Beyond Maximum Industrial Limited	Subsidiary	Sales	8,583,151	-	Net 60 days	Note 1	Note 1	8,375,912	1	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	505,267	-	Net 60 days	Note 1	Note 1	458,011	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	Sales	4,213,013	-	Net 90 days	Note 1	Note 1	2,027,452	-	
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	416,554	-	Net 60 days	Note 1	Note 1	91,645	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	397,144	-	Net 60 days	Note 1	Note 1	111,243	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	2,338,606	-	Net 90 days	Note 1	Note 1	1,745,950	-	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	1,441,286	-	Payment term 90 days	Note 1	Note 1	87,030	-	
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	105,689	-	Payment term 60 days	Note 1	Note 1	21,739	-	
Foxconn Interconnect Technology Limited	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	128,146	-	Net 90 days	Note 1	Note 1	(31,444)	-	
Foxconn Interconnect Technology Limited	Foxconn Technology Pte. Ltd.	Affiliate	Sales	130,209	-	Payment term 90 days	Note 1	Note 1	31,891	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	1,209,102	-	Payment term 90 days	Note 1	Note 1	504,259	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	225,346	-	Payment term 60 days	Note 1	Note 1	160,218	-	

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	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	$ 299,185	-	Payment term 90 days	Note 1	Note 1	$ 78,413	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	564,255	-	Payment term 90 days	Note 1	Note 1	287,851	-	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	227,364	-	Payment term 90 days	Note 1	Note 1	101,339	-	
Foxconn Interconnect Technology Limited	Garuda International Limited	Affiliate	Purchases	207,644	-	Net 90 days	Note 1	Note 1	(1)	-	
View Great Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	107,687	32	Payment term 60 days	Note 1	Note 1	-	-	
1St Special Material International Holdings Limited	Lankao Yufu Precision Technology Co., Ltd.	Subsidiary	Sales	103,941	95	Net 90 days	Note 1	Note 1	24,111	91	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	553,198	1	Net 30 days	Note 1	Note 1	45,253	1	
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Subsidiary	Sales	108,178	10	Net 45 days	Note 1	Note 1	-	-	
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	391,015	15	Payment term 90 days	Note 1	Note 1	-	-	
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	133,483	5	Payment term 60 days	Note 1	Note 1	-	-	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	528,372	6	Net 180 days	Note 1	Note 1	129,832	5	
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	Sales	178,409	2	Net 60 days	Note 1	Note 1	58,269	2	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	1,640,267	18	Net 180 days	Note 1	Note 1	564,289	20	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	817,564	-	Net 15 days	Note 1	Note 1	430,643	-	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	112,048	1	Net 180 days	Note 1	Note 1	145,815	5	
Jusda International Limited	Innolux Corporation	Other related party	Sales	250,630	3	Net 90 days	Note 1	Note 1	89,960	3	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	669,292	3	Payment term 60 days	Note 1	Note 1	57,535	3	
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	376,479	100	Net 90 days	Note 1	Note 1	180,788	100	
Hongfuzhun Precision Shenzhen Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	116,348	-	Payment term 90 days	Note 1	Note 1	95,527	2	
Hongfuzhun Precision Shenzhen Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	265,524	-	Payment term 90 days	Note 1	Note 1	411,487	-	

			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
Fumeng Electronical Technology (Heze) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	$ 435,510	3	Payment term 60 days	Note 1	Note 1	$ 101,785	3	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies USA Inc.	Subsidiary	Sales	21,280,239	32	Payment term 75 days	Note 1	Note 1	8,980,272	44	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies Mexico S.A. De C.V.	Subsidiary	Sales	277,314	-	Payment term 75 days	Note 1	Note 1	255,466	1	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,724,143	2	Net 120 days	Note 1	Note 1	1,781,196	1	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	1,010,683	2	30 days after validation	Note 1	Note 1	(414,729)	(3)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	213,051	-	Net 75 days	Note 1	Note 1	171,469	1	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	509,361	1	Payment term 40 days	Note 1	Note 1	175,842	1	
Chengdu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	227,086	81	Payment term 90 days	Note 1	Note 1	136,705	90	
Jinchen Hongren Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	102,998	10	Payment term 90 days	Note 1	Note 1	-	-	
Jinchen Hongren Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	126,516	12	Payment term 90 days	Note 1	Note 1	-	-	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	305,428	29	Payment term 90 days	Note 1	Note 1	238,353	42	
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	18,971,106	3	Payment term 60 days	Note 1	Note 1	3,696,463	3	
New Wing Interconnect Technology (Bac Giang) Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	277,588	-	Net 45 days	Note 1	Note 1	20,762	-	
First Special Material (Shenzhen) Limited	Lankao Yude Environment Material Technology Inc.	Subsidiary	Sales	121,320	69	Net 360 days	Note 1	Note 1	94,030	60	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	300,146	79	Payment term 90 days	Note 1	Note 1	195,775	85	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	2,021,116	2	Net 90 days	Note 1	Note 1	1,436,001	5	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	47,663,245	57	Net 90 days	Note 1	Note 1	20,036,339	67	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,550,193	2	Payment term 45 days	Note 1	Note 1	931,509	3	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	649,133	1	Net 90 days	Note 1	Note 1	350,830	1	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	682,829	1	Payment term 60 days	Note 1	Note 1	219,976	1	

			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 (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	$ 2,687,507	3	Payment term 60 days	Note 1	Note 1	$ 1,109,879	4	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,519,274	2	Net 45 days	Note 1	Note 1	318,084	1	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	315,425	-	Payment term 90 days	Note 1	Note 1	219,675	1	
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	140,595	-	Net 30 days	Note 1	Note 1	15,069	-	
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	Sales	566,338	-	Net 60 days	Note 1	Note 1	273,206	-	
Foxconn OE Technologies Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	112,456	-	Net 30 days	Note 1	Note 1	21,751	-	
Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,754,459	97	Net 60 days	Note 1	Note 1	438,232	92	
Henan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	291,696	1	Payment term 90 days	Note 1	Note 1	272,517	1	
Henan Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,442,278	4	Payment term 90 days	Note 1	Note 1	735,122	3	
Henan Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,145,793	3	Net 30 days	Note 1	Note 1	1,096,114	5	
Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	36,360,073	92	Net 30 days	Note 1	Note 1	18,939,320	89	
Henan Yuzhan Precision Technology Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	166,920	2	Net 60 days	Note 1	Note 1	(108,008)	(1)	
Jincheng Futaihua Precision Electronic Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	233,893	1	Payment term 90 days	Note 1	Note 1	-	-	
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	392,459	2	Payment term 90 days	Note 1	Note 1	114,397	1	
Jincheng Futaihua Precision Electronic Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	6,058,898	27	Payment term 90 days	Note 1	Note 1	3,245,064	27	
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	Sales	15,016,650	67	Payment term 90 days	Note 1	Note 1	8,248,070	69	
Jincheng Futaihua Precision Electronic Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	525,381	4	Payment term 90 days	Note 1	Note 1	(215,943)	(3)	
Lankao Yufu Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,527,927	23	Payment term 60 days	Note 1	Note 1	3,403	-	
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	475,918	13	Net 60 days	Note 1	Note 1	466,491	85	

			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
Lankao Yude Environment Material Technology Inc.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	$ 102,245	2	Payment term 30 days	Note 1	Note 1	$ 34,629	-	
Lankao Yude Environment Material Technology Inc.	Lankao Yufu Precision Technology Co., Ltd.	Subsidiary	Sales	227,653	24	Net 15 days	Note 1	Note 1	132,883	40	
Lankao Yude Environment Material Technology Inc.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	140,381	-	Payment term 90 days	Note 1	Note 1	76,148	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	694,624	1	Net 90 days	Note 1	Note 1	159,685	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	315,714	-	Net 90 days	Note 1	Note 1	179,745	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	132,225	-	Net 90 days	Note 1	Note 1	112,822	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,351,482	1	Payment term 90 days	Note 1	Note 1	1,060,708	2	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,886,206	3	Payment term 90 days	Note 1	Note 1	2,857,637	5	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	670,827	1	Net 30 days	Note 1	Note 1	770,130	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Subsidiary	Sales	110,260	-	Net 15 days	Note 1	Note 1	124,681	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	23,357,026	23	Payment term 30 days	Note 1	Note 1	14,353,275	25	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	2,502,339	2	Net 30 days	Note 1	Note 1	2,831,542	5	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	69,516,458	68	Payment term 30 days	Note 1	Note 1	34,159,379	59	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	514,026	1	Net 90 days	Note 1	Note 1	581,492	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	118,866	-	Payment term 90 days	Note 1	Note 1	(44,582)	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Sales	200,833	-	Net 90 days	Note 1	Note 1	227,291	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	153,990	-	Payment term 90 days	Note 1	Note 1	(135,837)	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	2,419,986	100	Net 90 days	Note 1	Note 1	893,494	-	
Jusda Europe S.R.O.	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	166,746	22	Payment term 45 days	Note 1	Note 1	1,215	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	$ 257,284	35	Payment term 60 days	Note 1	Note 1	$ 637,448	97	
Sharp Jusda Logistics Corporation	Jusda Supply Chain Management Corporation	Subsidiary	Sales	182,462	1	Payment term 30 days	Note 1	Note 1	123,942	4	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	3,633,724	25	Payment term 30 days	Note 1	Note 1	705,724	23	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	6,095,303	43	Payment term 30 days	Note 1	Note 1	(2,453,204)	(46)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	162,867	1	Payment term 30 days	Note 1	Note 1	39,448	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,264,136	9	Payment term 30 days	Note 1	Note 1	243,432	8	
Sharp Jusda Logistics Corporation	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	194,372	1	Payment term 60 days	Note 1	Note 1	(7,798)	-	
Sharp Jusda Logistics Corporation	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	513,075	4	Payment term 60 days	Note 2	Note 2	(2,141)	-	
Sharp Jusda Logistics Corporation	Sharp Appliances (Thailand) Ltd.	Affiliate	Sales	104,558	1	Payment term 30 days	Note 1	Note 1	12,528	-	
Sharp Jusda Logistics Corporation	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	553,866	4	Payment term 60 days	Note 1	Note 1	(584,773)	(11)	
Sharp Jusda Logistics Corporation	Dynabook, Inc.	Affiliate	Sales	265,974	2	Payment term 30 days	Note 1	Note 1	45,110	2	
Jusda India Supply Chain Management Private Limited	Rising Stars Mobile India Private Limited	Subsidiary	Sales	101,701	31	Net 45 days	Note 1	Note 1	24,629	-	
Sharp FMSG Life Science Company KY	Sharp Corporation	Affiliate	Purchases	20,858	79	Payment term 30 days	Note 1	Note 1	-	-	
Chongqing Fugui Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	225,402	4	Net 90 days	Note 1	Note 1	-	-	
Chongqing Fugui Electronics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	184,096	4	Payment term 60 days	Note 1	Note 1	-	-	
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	4,546,026	90	Net 90 days	Note 1	Note 1	1,076,752	85	
Chongqing Fugui Electronics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	158,109	3	Net 60 days	Note 1	Note 1	-	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	519,839	1	Payment term 90 days	Note 1	Note 1	118,050	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	156,078	-	Net 90 days	Note 1	Note 1	-	-	

			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
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	$ 172,924	-	Payment term 90 days	Note 1	Note 1	$ 220,900	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,499,033	2	Payment term 90 days	Note 1	Note 1	583,700	1	
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	Sales	14,889,183	16	Payment term 90 days	Note 1	Note 1	5,737,149	9	
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	74,226,604	81	Payment term 90 days	Note 1	Note 1	55,088,760	89	
Shenzhen Fugui Precision Industrial Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	199,095	-	60 days after validation	Note 1	Note 1	(55,010)	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Innolux Corporation	Other related party	Purchases	268,954	-	Net 60 days	Note 1	Note 1	(744)	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Sharp Appliances (Thailand) Ltd.	Affiliate	Purchases	178,433	-	90 days after validation	Note 1	Note 1	(139,976)	(1)	
Shenzhen Fugui Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	319,128	-	Net 90 days	Note 1	Note 1	(75,086)	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	214,592	-	Net 90 days	Note 1	Note 1	(123,587)	(1)	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	355,419	-	Net 60 days	Note 1	Note 1	166,766	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	125,822	-	Payment term 60 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	14,071,517	2	Payment term 90 days	Note 1	Note 1	12,783,728	5	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	37,837,082	6	Payment term 90 days	Note 1	Note 1	10,974,370	4	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	342,006	-	Payment term 60 days	Note 1	Note 1	223,484	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	139,622	-	Payment term 45 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	49,072,972	7	Payment term 90 days	Note 1	Note 1	26,935,966	11	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	6,881,718	1	Payment term 90 days	Note 1	Note 1	1,596,407	1	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	926,189	-	Payment term 30 days	Note 1	Note 1	445,012	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	12,960,237	2	Payment term 90 days	Note 1	Note 1	7,350,581	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
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	$ 576,613	-	Payment term 60 days	Note 1	Note 1	$ 174,130	-	
Cloud Network Technology Singapore Pte. Ltd.	Chongqing Fugui Electronics Co., Ltd.	Subsidiary	Sales	181,395	-	Payment term 60 days	Note 1	Note 1	139,525	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	4,795,004	1	Net 60 days	Note 1	Note 1	1,500,026	1	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	450,035	-	Payment term 45 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	31,848,756	5	Payment term 45 days	Note 1	Note 1	24,353,252	10	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	272,129	-	Payment term 30 days	Note 1	Note 1	169,800	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	25,007,861	4	Payment term 90 days	Note 1	Note 1	7,389,159	3	
Cloud Network Technology Singapore Pte. Ltd.	Fenix Industria de Eletronicos Ltda.	Subsidiary	Sales	149,174	-	Payment term 90 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	Sales	353,103	-	Payment term 120 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Cybertan Technology Inc.	Affiliate	Purchases	615,814	-	90 days after validation	Note 1	Note 1	(146,455)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTC Technology Inc.	Affiliate	Purchases	105,435	-	Net 90 days	Note 1	Note 1	(44,027)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	836,031	-	90 days after validation	Note 1	Note 1	(313,107)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	850,671	-	Payment term 60 days	Note 1	Note 1	281,516	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	499,830	1	Payment term 45 days	Note 1	Note 1	373,266	5	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,374,369	17	Payment term 30 days	Note 1	Note 1	-	-	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	33,947,733	100	Net 30 days	Note 1	Note 1	20,355,582	100	
Shanxi Yuding Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	1,640,076	10	Net 90 days	Note 1	Note 1	1,856,186	17	
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	15,161,225	89	Net 45 days	Note 1	Note 1	8,866,407	80	
Shanxi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	132,198	1	Payment term 30 days	Note 1	Note 1	150,849	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
Shanxi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	$ 5,586,356	12	Payment term 30 days	Note 1	Note 1	($ 4,009,266)	(41)	
Shanxi Yuding Precision Technology Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	220,762	4	Net 90 days	Note 1	Note 1	(81,283)	(1)	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	800,578	1	Net 45 days	Note 1	Note 1	-	-	
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	516,373	-	Payment term 90 days	Note 1	Note 1	328,612	2	
Cloud Network Technology USA Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	262,960	-	Payment term 30 days	Note 1	Note 1	-	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,245,920	5	Payment term 90 days	Note 1	Note 1	1,931,751	13	
Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	Sales	173,866	-	Net 30 days	Note 1	Note 1	-	-	
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	630,499	-	Payment term 30 days	Note 1	Note 1	253,968	1	
IPL International Limited	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,557,879	1	Net 60 days	Note 1	Note 1	147,385	-	
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	632,245	-	Net 45 days	Note 1	Note 1	287,121	1	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	151,640,002	97	Payment term 30 days	Note 1	Note 1	36,874,511	95	
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,087,994	1	Net 45 days	Note 1	Note 1	895,407	2	
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	204,754	-	Payment term 30 days	Note 1	Note 1	225,433	1	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	144,572	8	Payment term 30 days	Note 1	Note 1	164,192	-	
Jusda Supply Chain Management Corporation	Sharp Devices (Europe) GmbH	Affiliate	Sales	218,947	13	Net 45 days	Note 1	Note 1	17,891	-	
Jusda Supply Chain Management Corporation	Sharp Electronics Corporation	Affiliate	Sales	157,198	9	Net 45 days	Note 1	Note 1	21,181	-	
Jusda Supply Chain Management Corporation	Qolsys Inc.	Affiliate	Sales	105,766	6	Net 45 days	Note 1	Note 1	32,365	-	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd	Foxconn Interconnect Technology Limited	Subsidiary	Sales	257,340	3	Net 60 days	Note 1	Note 1	178,149	3	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Sales	4,002,826	17	Net 90 days	Note 1	Note 1	-	-	

			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 Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	$ 19,635,910	83	Net 60 days	Note 1	Note 1	$ 16,801,083	100	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,055,336	16	Payment term 60 days	Note 1	Note 1	694,656	-	
Fortunebay Technology Pte. Ltd.	Rising Stars Mobile India Private Limited	Subsidiary	Sales	277,985	4	Net 60 days	Note 1	Note 1	101,799	-	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	452,986	7	Net 45 days	Note 1	Note 1	227,075	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,874,193	28	Net 45 days	Note 1	Note 1	1,001,391	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,859,744	28	Net 45 days	Note 1	Note 1	899,212	-	
Fortunebay Technology Pte. Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	513,961	8	Net 45 days	Note 1	Note 1	206,039	-	
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	2,531,243	90	Net 90 days	Note 1	Note 1	1,663,812	96	
Wuhan Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	214,524	8	Net 90 days	Note 1	Note 1	-	-	
Wuhan Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	364,154	14	Net 90 days	Note 1	Note 1	(236,307)	(24)	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	268,248	8	Payment term 90 days	Note 1	Note 1	-	-	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	543,514	15	Payment term 90 days	Note 1	Note 1	221,890	12	
Hebi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,884,202	54	Payment term 90 days	Note 1	Note 1	1,100,753	58	
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	410,684	12	Payment term 90 days	Note 1	Note 1	202,113	11	
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	247,654	7	Payment term 90 days	Note 1	Note 1	185,271	10	
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	137,116	22	Payment term 90 days	Note 1	Note 1	(55,562)	(7)	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	129,099	5	Net 90 days	Note 1	Note 1	156,807	10	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	155,134	6	Net 90 days	Note 1	Note 1	-	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	159,020	7	Net 30 days	Note 1	Note 1	108,815	7	

			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
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	$ 119,872	5	Payment term 90 days	Note 1	Note 1	$ 123,995	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	363,114	15	Net 60 days	Note 1	Note 1	101,664	7	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	130,457	5	Payment term 30 days	Note 1	Note 1	117,813	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	126,837	5	Payment term 30 days	Note 1	Note 1	123,706	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	204,186	8	Payment term 30 days	Note 1	Note 1	191,504	13	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	118,923	5	Net 90 days	Note 1	Note 1	111,513	7	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	216,161	78	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	126,777	90	Net 45 days	Note 1	Note 1	4,129	-	
Shenzhen Hyper Power Information Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	143,624	1	Payment term 90 days	Note 1	Note 1	24,388	-	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	15,411,867	95	Payment term 90 days	Note 1	Note 1	2,290,925	87	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	817,981	5	Payment term 90 days	Note 1	Note 1	325,748	12	
Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	Sharp FIT Automotive Technology Co., Ltd.	Subsidiary	Sales	226,069	2	Payment term 60 days	Note 1	Note 1	-	-	
Sharp FIT Automotive Technology Co., Ltd.	Sharp Corporation	Affiliate	Sales	389,118	3	Payment term 30 days	Note 1	Note 1	-	-	
Shenzhen Hochichuang Technology Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	199,344	83	Net 90 days	Note 1	Note 1	20,718	-	
HCC Teletron (HK) Technology Co., Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	116,001	33	Payment term 45 days	Note 1	Note 1	22,495	-	
HCC Teletron (HK) Technology Co., Limited	Fusing International Inc.	Subsidiary	Sales	114,620	33	Payment term 30 days	Note 1	Note 1	-	-	
Likom De Mexico S.A De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	183,290	100	Payment term 30 days	Note 1	Note 1	-	-	
Sharp JUSDA Logistics (Philippine) Corp.	Sharp (Phils.) Corporation	Affiliate	Sales	133,505	100	Net 30 days	Note 1	Note 1	25,885	-	
Belkin International, Inc.	Cybertan Technology Inc.	Affiliate	Purchases	860,768	-	Net 75 days	Note 1	Note 1	(352,482)	-	
Bang Tai International Logistics Co., Ltd	Jusda International Limited	Subsidiary	Sales	237,349	26	Net 60 days	Note 1	Note 1	204,697	-	

			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
Polight Technologies Ltd.	Best Ever Industries Limited	Subsidiary	Sales	$ 265,727	100	Payment term 30 days	Note 1	Note 1	$ 63,863	100	
ICSA, Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	106,954	100	Net 90 days	Note 1	Note 1	-	-	
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan international Logistics Co., Ltd.	Subsidiary	Sales	222,367	6	Payment term 30 days	Note 1	Note 1	32,660	-	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	232,450	10	Payment term 30 days	Note 1	Note 1	-	-	
NSG Technology Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	112,708	5	Payment term 30 days	Note 1	Note 1	-	-	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,694,593	71	Payment term 30 days	Note 1	Note 1	-	-	
Premier Image Technology (China) Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	135,640	15	Net 60 days	Note 1	Note 1	92,101	24	
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	4,333,165	12	Payment term 90 days	Note 1	Note 1	985,058	7	
Fuhong Precision Component (Bac Giang) Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	Sales	732,571	2	Payment term 90 days	Note 1	Note 1	150,168	1	
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	32,214,337	86	Payment term 90 days	Note 1	Note 1	13,811,991	92	
Jusda International Supply Chain Management (Vietnam) Company Limited	Sharp Electronics (Vietnam) Company Limited	Affiliate	Sales	130,814	14	Payment term 30 days	Note 1	Note 1	27,063	-	
Foxconn MOEBG Industria De Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	393,981	18	Net 30 days	Note 1	Note 1	39,576	-	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more
September 30, 2020

Table 6

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 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	$ 63,963,178	3	$ 5,079,447	Subsequent Collection	$ 12,336,100	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	49,528,948 (Shown as other receivables)(Note)	-	38,939,155	Subsequent Collection	49,528,948	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	186,026,714 (Shown as other receivables)(Note)	-	-	-	47,188,436	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	56,927,455 (Shown as other receivables)(Note)	-	-	-	15,053,294	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	131,955,325 (Shown as other receivables)(Note)	-	4,901	Subsequent Collection	26,143,922	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	85,021,731 (Shown as other receivables)(Note)	-	-	-	5,812,936	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore	Subsidiary	5,685,320	1	41,267	Subsequent Collection	1,067,130	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Affiliate	4,903,005	1	3,458,413	Subsequent Collection	523,812	1,839
Hon Hai Precision Industry Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	1,367,596	-	1,367,596	Subsequent Collection	53,274	513
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Hangzhou) Inc.	Affiliate	1,090,649	3	332	Subsequent Collection	405,003	409
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	925,717	6	2,774	Subsequent Collection	918,214	347
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	721,330	-	176	Subsequent Collection	188,020	270
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	700,370	3	355	Subsequent Collection	240,262	263
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	623,309	2	109	Subsequent Collection	186,346	234
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	590,409	2	-	-	169,965	221
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	513,260	4	154	Subsequent Collection	216,158	192
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	364,673	2	85,043	Subsequent Collection	85,966	-
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	336,000	-	-	-	192,960	126
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	301,476	2	-	-	80,528	113
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	282,949	1	354	Subsequent Collection	66,056	106
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	225,937	1	-	-	56,794	85
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	201,762	2	-	-	38,775	76
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	124,512	5	-	-	12,827	-
Hon Hai Precision Industry Co., Ltd.	CASwell, Inc.	Affiliate	112,131	4	-	-	23,545	42

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
ShunSin Technology (Zhongshan) Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	$ 421,790	3	$ -	-	$ 115,532	$ -
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	547,108	3	9,588	Subsequent Collection	537,520	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,060,942	5	370,927	Subsequent Collection	690,015	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	507,897	6	-	-	507,897	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	2,822,735	1	-	-	-	-
Ingrasys Technology Inc.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	261,169	3	-	-	66,991	-
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiary	885,503	1	-	-	-	-
Ingrasys Technology Inc.	Foxconn Technology CZ S.R.O.	Subsidiary	1,221,873	4	-	-	-	-
Ingrasys Technology Inc.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	3,624,721	4	-	-	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	8,776,000	2	-	-	-	-
Ingrasys Technology Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	458,687	6	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	115,997	4	-	-	-	-
Ingrasys Technology Inc.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	349,123	2	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	147,229	6	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	216,149	3	-	-	-	-
Ingrasys Technology Inc.	AFE, INC.	Subsidiary	162,352	5	72,035	Subsequent Collection	91,303	-
Foxnum Technology Co., Ltd.	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	160,524	-	160,524	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	128,330	4	-	-	-	-
Socle Technology Corp.	Socle Technology Corporation (Shanghai)	Subsidiary	132,559	1	-	-	89,523	-
Socle Technology Corp.	Fitipower Integrated Technology Inc.	Affiliate	346,373	6	-	-	182,532	130
Hon-Ling Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	421,616	5	-	-	402	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	787,652	7	-	-	7,043	-
Shenzhen Futaihong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	125,829	9	-	-	548	-
Shenzhen Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	3,646,135	3	-	-	1,435,176	-
Shenzhen Futaihong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	326,225	2	-	-	105,620	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Langfang) Co., Ltd.	Subsidiary	$ 177,177	7	$ -	-	$ 166,161	$ -
FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiary	2,420,813	2	-	-	491,825	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	107,859	7	-	-	1,480	-
FIH (Hong Kong) Limited	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiary	820,050	3	-	-	-	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	5,419,333	2	-	-	902,100	-
FIH (Hong Kong) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	133,357	3	-	-	33,270	50
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	1,786,867	10	-	-	432,265	670
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,037,189	10	-	-	-	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	570,838	3	-	-	-	214
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	6,318,332	2	-	-	44,803	-
Carston Limited	New Beyond Maximum Industrial Limited	Subsidiary	179,256	-	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiary	211,908	1	21,050	Subsequent Collection	73,274	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	105,535	-	73,591	Subsequent Collection	43,134	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	149,491	3	38,884	Subsequent Collection	67,123	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	4,124,795	1	343,923	Subsequent Collection	1,238,025	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	441,822	1	95,495	Subsequent Collection	181,484	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	477,946	4	92,094	Subsequent Collection	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	403,747	1	132,181	Subsequent Collection	53,369	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	240,142	2	892	Subsequent Collection	132,309	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co.,Ltd	Affiliate	152,638	3	4,707	Subsequent Collection	42,631	57
ShunSin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	115,707	3	-	-	29,823	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	6,939,609	1	397,860	Subsequent Collection	132,993	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fuding Electronic Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	$ 2,882,591	2	$ -	-	$ 279,204	$ -
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd	Subsidiary	439,019	3	-	-	323,995	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	9,308,512	3	-	-	537,704	-
Triple Win Technology (Shenzhen) Co., Ltd.	Triple Win Technology (Jincheng) Co., Ltd.	Subsidiary	875,919	2	-	-	-	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	261,426	4	-	-	-	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	151,409	1	-	-	50,201	57
Fuxiang Precision Industrial (kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	3,369,932	2	-	-	257,408	-
Fuxiang Precision Industrial (kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	114,128	2	-	-	42,744	-
Fuxiang Precision Industrial (kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,749,895	1	-	-	244,022	-
Fuxiang Precision Industrial (kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd	Subsidiary	132,979	3	-	-	96,213	-
Fuxiang Precision Industrial (kunshan) Co., Ltd.	Fu Yu Precision Components (Kunshan) Co., Ltd.	Affiliate	149,447	5	-	-	37,970	56
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	6,169,884	2	-	-	2,400,753	-
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	1,529,890	3	-	-	695,653	-
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiary	13,551,137	3	-	-	-	-
Competition Team Technologies Limited	Best Behaviour Limited	Subsidiary	3,352,466	3	-	-	-	-
Best Leap Enterprises Limited	Best Behaviour Holdings Limited	Subsidiary	6,146,241	3	6,146,241	Subsequent Collection	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	5,247,320	2	5,995	Subsequent Collection	5,995	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Guizhou Fuhuada Precision Electronics Co., Ltd.	Subsidiary	209,160	-	209,160	Subsequent Collection	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	128,914	3	-	-	-	48
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	272,622	4	-	-	-	102
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	522,630	5	29,322	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	$ 191,832	3	$ 2,904	Subsequent Collection	$ 133,868	$ -
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	313,233	3	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	103,348	4	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	168,789	3	68	Subsequent Collection	174	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	106,117	4	29,214	Subsequent Collection	30,024	-
HongZhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	191,629	2	-	-	62,387	-
HongZhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (kunshan) Co., Ltd.	Subsidiary	384,392	2	-	-	83,948	-
HongZhun Precision Tooling (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	127,878	3	-	-	5,474	-
PCE Technology Inc.	Simply Smart Limited	Subsidiary	111,534	3	-	-	111,534	-
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	126,935	1	82,471	Subsequent Collection	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	757,466	2	488,818	Subsequent Collection	72,364	-
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	106,520	2	44,016	Subsequent Collection	44,016	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	281,460	5	-	-	281,460	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiary	136,568	1	-	-	19,621	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Subsidiary	139,743	1	-	-	3,166	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	110,009	2	-	-	18,827	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	105,766	1	-	-	1,234	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	264,676	2	-	-	9,722	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	132,433	1	-	-	3,151	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	118,480	3	-	-	6,827	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Jusda International Limited	Subsidiary	409,892	1	38,778	Subsequent Collection	7,860	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	136,301	2	-	-	1,223	-
Shenzhen Fertile Plan international Logistics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliate	170,271	1	86	Subsequent Collection	44	64

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	$ 161,161	3	$ 78,447	Subsequent Collection	$ 75,848	$ -
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	3,779,012	2	2,517,742	Subsequent Collection	919,086	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	122,224	5	-	-	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	16,613,448	3	2,742,143	Subsequent Collection	5,741,680	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	700,715	4	-	-	251,638	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	344,346	1	-	-	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	198,919	-	-	-	50,582	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	901,181	2	-	-	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Subsidiary	138,274	1	-	-	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Subsidiary	178,074	3	-	-	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd	Affiliate	17,226,885	4	381	Subsequent Collection	7,733,942	6,460
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	412,458	5	-	-	190,597	155
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	270,024	3	-	-	270,024	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	211,436	1	81,965	Subsequent Collection	39,465	79
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	341,676	4	-	-	235,830	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	333,427	7	-	-	145,370	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiary	308,092	3	9,144	Subsequent Collection	122,227	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Carston Limited	Subsidiary	4,345,648	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	470,203	2	141,189	Subsequent Collection	160,012	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	14,962,580	1	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	42,036,015	9	8,934	Subsequent Collection	13,607,805	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	702,714	5	8,166	Subsequent Collection	291,997	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	$ 1,074,918	3	$ 323,378	Subsequent Collection	$ -	$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	150,404	2	125,359	Subsequent Collection	37,500	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	2,653,192	2	805,374	Subsequent Collection	417,680	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	159,180	5	-	-	78,121	60
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	218,978	5	827	Subsequent Collection	119,375	82
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	557,372	10	-	-	737,766	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,516,372	2	777,642	Subsequent Collection	518,138	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	FUSING International Inc.	Subsidiary	2,104,961	5	511,078	Subsequent Collection	605,652	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	1,798,952	10	-	-	1,128,675	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	100,003	-	100,003	Subsequent Collection	-	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	405,561	3	-	-	-	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantaishi Fulitong International Trading Co., Ltd.	Subsidiary	168,159	2	-	-	-	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	195,986	4	1,814	Subsequent Collection	1,814	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	226,585	3	29,647	Subsequent Collection	72,248	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	186,735	2	546	Subsequent Collection	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	43,134,406	2	17,653,161	Subsequent Collection	1,933,877	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	10,121,060	3	5,933,298	Subsequent Collection	2,142,395	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	211,322	2	73,869	Subsequent Collection	59,012	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	233,815	3	-	-	33,425	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	178,074,028	5	-	-	36,578,720	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hangzhou Gengde Electronics Co., Ltd.	Affiliate	184,479	3	-	-	73,649	69

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 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 (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	$ 246,886	4	$ -	-	$ 67,930	$ -
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	759,791	4	-	-	-	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	186,934	3	-	-	99,686	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co., Ltd.	Subsidiary	262,774	-	262,774	Subsequent Collection	-	-
AnPinDa Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	286,370	4	-	-	-	-
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	141,945	1	-	-	2,687	-
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration (Haining) Electronics Co., Ltd.	Subsidiary	923,196	8	-	-	880,011	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	33,185,293	1	15,667,761	Subsequent Collection	1,510,066	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	7,350,910	2	36,770	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Subsidiary	9,788,990	1	9,788,990	Subsequent Collection	9,788,990	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	7,469,485	2	532	Subsequent Collection	7,469,485	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	162,213	-	-	-	74,534	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	140,378,654	8	-	-	23,089,433	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	2,112,709	5	175,454	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	302,686	2	168,115	Subsequent Collection	56,240	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	666,811	3	-	-	-	250
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	17,562,235	1	5,002,465	Subsequent Collection	1,899,678	-
Profit New Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	21,584,986	1	8,281,391	Subsequent Collection	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	111,283	2	31,327	Subsequent Collection	61,156	-
Profit New Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	961,155	-	-	-	17,314	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	15,382,608	3	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	88,496,531	1	-	-	11,265,613	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	$ 157,396	1	$ 126,065	Subsequent Collection	$ 115,196	$ -
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	759,201	3	-	-	-	-
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	3,930,224	4	-	-	1,067,218	1,474
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiary	765,395	3	267,884	Subsequent Collection	256,785	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	739,419	10	438,770	Subsequent Collection	1,066,434	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	124,143	2	-	-	43,388	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	79,896,536	2	-	-	11,292,892	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	1,032,048	4	-	-	-	-
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	241,174	3	-	-	205,795	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	130,278	10	-	-	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	783,918	4	-	-	368,813	-
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	128,406	3	-	-	87,067	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	272,237	5	-	-	80,824	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	262,127	2	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	627,166	1	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,862,186	1	1,541,865	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	10,364,551	1	3,319,656	Subsequent Collection	897,815	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	670,934	1	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	123,419	1	-	-	-	46
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	209,873	2	90,201	Subsequent Collection	54,407	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	196,593	3	-	-	168,633	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	159,024	3	-	-	4,711	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	$ 610,146	3	$ 85,117	Subsequent Collection	$ 220,485	$ -
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	152,860	2	25,664	Subsequent Collection	47,310	-
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	907,719	5	305,731	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	1,737,228	3	391,225	Subsequent Collection	1,003,953	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	370,556	3	83,944	Subsequent Collection	247,442	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	218,315	4	-	-	103,249	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	222,078	3	-	-	60,642	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	350,658	4	215,028	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	138,653	2	4,249	Subsequent Collection	29,804	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	413,481	4	15,886	Subsequent Collection	191,662	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	118,507	2	-	-	28,862	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	558,018	3	148,210	Subsequent Collection	400,344	-
Foxconn Interconnect Technology Limited	New Beyond Maximum Industrial Limited	Subsidiary	8,375,912	3	-	-	-	-
Foxconn Interconnect Technology Limited	New Beyond Maximum Industrial Limited	Subsidiary	421,950	-	421,950	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	458,011	3	135,727	Subsequent Collection	22,101	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	2,027,452	4	58,892	Subsequent Collection	1,102,724	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	111,243	5	467	Subsequent Collection	52,118	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	1,745,950	2	467,869	Subsequent Collection	169,906	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	504,259	3	-	-	106,410	189
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	160,218	1	16,582	Subsequent Collection	8,911	60
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	287,851	3	1,624	Subsequent Collection	43,849	108

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	$ 101,339	4	$ 43	Subsequent Collection	$ 23,219	$ 38
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	6,962,972	-	6,962,972	Subsequent Collection	-	-
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	141,949	2	-	-	18,135	-
Jusda International Limited	Ingrasys Technology Inc.	Subsidiary	237,080	3	-	-	92,496	-
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	129,832	5	-	-	57,612	-
Jusda International Limited	Sharp Jusda Logistics Corporation (US)	Subsidiary	564,289	3	-	-	116,691	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	430,643	3	-	-	177,516	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	145,815	1	-	-	-	-
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	180,788	3	-	-	52,382	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	238,162	3	-	-	-	-
Fushirui Zhengzhou Precision Industry Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	173,946	2	-	-	-	-
Fushirui Zhengzhou Precision Industry Co., Ltd.	IPL International Limited	Subsidiary	138,272	-	-	-	-	-
HongFuZhun Precision Shenzhen Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	165,157	2	15,289	Subsequent Collection	-	-
HongFuZhun Precision Shenzhen Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	130,152	2	76,361	Subsequent Collection	-	-
HongFuZhun Precision Shenzhen Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	411,487	1	188,054	Subsequent Collection	-	-
HongFuZhun Precision Shenzhen Co., Ltd.	IPL International Limited	Subsidiary	532,883	-	338,642	Subsequent Collection	-	-
Fumeng Electronical Technology (Heze) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	101,785	5	-	-	48,976	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	8,980,272	3	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology Mexico S.A. de C.V.	Subsidiary	255,466	1	131,960	Subsequent Collection	17,192	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,781,196	1	5,372	Subsequent Collection	379,298	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	171,469	2	8,178	Subsequent Collection	17,615	64
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	175,842	3	-	-	68,812	66

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Chengdu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	$ 136,705	2	$ -	-	$ -	$ -
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	238,353	2	-	-	55,359	-
HongQing Precision machine Co., Ltd	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	159,003	-	157,152	Subsequent Collection	-	-
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	3,696,463	6	-	-	3,696,463	-
ShunSin Technology (Samoa) Corporation Limited	ShunSin Technology (Zhong Shan) Limited	Subsidiary	408,476	-	-	-	-	-
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	195,775	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	1,436,001	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	20,036,339	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	931,509	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	350,830	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	219,976	6	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	1,109,879	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	318,084	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	219,675	3	-	-	-	-
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	273,206	4	55,243	Subsequent Collection	48,673	-
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	438,232	4	-	-	111,260	-
Henan Yuzhan Technology Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	272,517	2	-	-	69,678	-
Henan Yuzhan Technology Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	735,122	2	-	-	4,378	-
Henan Yuzhan Technology Limited	Cloud Network Technology (Samoa) Limited	Subsidiary	1,096,114	1	1,095,631	Subsequent Collection	-	-
Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	18,939,320	1	9,907,703	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	114,397	2	106,411	Subsequent Collection	9,904	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	3,245,064	2	2,283,213	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	8,248,070	1	4,459,134	Subsequent Collection	-	-
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	466,491	3	-	-	464,402	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
LanKao Yude Environment Material Technology Inc.	Lankao Yufu Precision Technology Co., Ltd.	Subsidiary	$ 132,883	3	$ -	-	$ 115,723	$ -
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiary	159,685	5	110,492	Subsequent Collection	79,011	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fertile Plan international Logistics Co., Ltd.	Subsidiary	179,745	4	103,529	Subsequent Collection	103,529	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	112,822	1	383	Subsequent Collection	383	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	1,060,708	3	53,655	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	2,857,637	2	96,644	Subsequent Collection	6,684	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	770,130	-	10,726	Subsequent Collection	5,429	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Subsidiary	124,681	2	123,221	Subsequent Collection	122,312	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	14,353,275	1	2,990,917	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	2,831,542	1	811	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	34,159,379	1	13,429,103	Subsequent Collection	1,336,659	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	581,492	1	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	227,291	2	-	-	-	85
Fuzhun Precision Tooling (Jiashan) Co., Ltd	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	893,494	3	-	-	17,770	-
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	637,448	-	225,449	Subsequent Collection	240,255	239
Sharp Jusda Logistics Corp.	Jusda Supply Chain Management Corporation	Subsidiary	123,942	1	101,613	Subsequent Collection	-	-
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	705,724	6	6,241	Subsequent Collection	551,342	265
Sharp Jusda Logistics Corp.	Sharp Marketing Japan Corporation	Affiliate	243,432	10	-	-	-	91
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	1,076,752	5	-	-	454,792	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	118,050	5	52,116	Subsequent Collection	34,398	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	220,900	1	122,219	Subsequent Collection	40,322	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	583,700	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 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	$ 5,737,149	2	$ -	-	$ -	$ -
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	55,088,760	1	19,332,194	Subsequent Collection	9,109,686	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	166,766	1	64,786	Subsequent Collection	6,607	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	12,783,728	1	2,409,698	Subsequent Collection	2,408,195	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	10,974,370	3	53,552	Subsequent Collection	1,064	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	223,484	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	26,935,966	2	96,178	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	1,596,407	5	3,918	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	445,012	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	7,350,581	2	1,706,927	Subsequent Collection	1,266,168	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	174,130	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Chongqing Fugui Electronics Co., Ltd.	Subsidiary	139,525	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	1,500,026	3	619,807	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	24,353,252	2	1,480,519	Subsequent Collection	3,975,294	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	169,800	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	7,389,159	4	184,303	Subsequent Collection	64,687	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	281,516	5	-	-	-	106
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	373,266	3	-	-	41,683	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	20,355,582	1	7,580,268	Subsequent Collection	-	-
ShanXi Yuding Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	1,856,186	2	1,856,186	Subsequent Collection	-	-
ShanXi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	8,866,407	1	8,866,407	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
ShanXi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	$ 150,849	2	$ 94,330	Subsequent Collection	$ 56,518	$ 57
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	328,612	3	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,931,751	3	2,215,658	Subsequent Collection	-	-
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	253,968	1	-	-	-	-
IPL International Limited	Henan Yuzhan Technology Limited	Subsidiary	147,385	10	6,989	Subsequent Collection	-	-
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	287,121	2	139,877	Subsequent Collection	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	36,874,511	2	-	-	902,106	-
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	895,407	1	230,893	Subsequent Collection	159,596	-
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	225,433	1	42	Subsequent Collection	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	164,192	1	-	-	-	-
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd	Foxconn Interconnect Technology Limited	Subsidiary	178,149	4	-	-	17,424	-
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	16,801,083	3	-	-	1,216,394	-
Fortunebay Technology Pte Ltd.	FIH (Hong Kong) Limited	Subsidiary	694,656	2	-	-	381,631	-
Fortunebay Technology Pte Ltd.	Rising Stars Mobile India Private Limited	Subsidiary	101,799	5	-	-	9,635	-
Fortunebay Technology Pte Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	227,075	5	-	-	123,625	-
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,001,391	5	-	-	421,547	-
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	899,212	5	-	-	394,333	-
Fortunebay Technology Pte Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	206,039	6	-	-	136,684	-
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	1,663,812	2	24,523	Subsequent Collection	596,954	-
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	221,890	2	171,177	Subsequent Collection	552	-
Hebi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	1,100,753	1	31,509	Subsequent Collection	31,509	-
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	202,113	1	141,873	Subsequent Collection	76,273	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	$ 185,271	2	$ -	-	$ -	$ 69
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Subsidiary	156,807	1	66,761	Subsequent Collection	86,496	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	108,815	3	36	Subsequent Collection	61,467	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	123,995	2	-	-	20,623	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	101,664	5	542	Subsequent Collection	2,628	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	IPL International Limited	Subsidiary	117,813	2	36,185	Subsequent Collection	36,182	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	123,706	1	17,249	Subsequent Collection	-	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	191,504	1	70,325	Subsequent Collection	33,838	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	111,513	1	-	-	24	42
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	2,290,925	9	94	Subsequent Collection	759,275	-
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	325,748	7	-	-	64,123	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	204,697	1	49,554	Subsequent Collection	23,841	-
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	985,058	2	23,711	Subsequent Collection	912,095	-
Fuhong Precision Component (Bac Giang) Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	150,168	3	10,606	Subsequent Collection	138,832	-
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	13,811,991	3	6,445,688	Subsequent Collection	1,017,522	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	127,252	5	-	-	43,402	-

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
September 30, 2020

Table 7

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	$ 768,201,906	Note 3	23
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts receivable	63,963,178	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	49,528,948	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Ltd.	Subsidiary	Purchases	55,392,308	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Purchases	48,939,517	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiary	Purchases	42,130,406	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Purchases	163,196,601	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	56,927,455	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	131,955,325	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	186,026,714	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	155,788,006	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	85,021,731	Note 3	3
1	Funing Precision Component Co.,Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	45,766,718	Note 3	1
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Sales	74,047,501	Note 3	2
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	135,375,719	Note 3	4
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	42,036,015	Note 3	1
3	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	89,786,114	Note 3	3
3	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Accounts receivable	43,134,406	Note 3	1
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Sales	166,649,848	Note 3	5

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	$ 336,708,439	Note 3	10
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	178,074,028	Note 3	5
5	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	48,292,803	Note 3	1
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Sales	183,728,553	Note 3	5
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	404,228,590	Note 3	12
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	140,378,654	Note 3	4
7	Profit New Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	34,093,787	Note 3	1
7	Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	42,544,778	Note 3	1
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	130,772,289	Note 3	4
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	88,496,531	Note 3	3
9	Foxconn Precision Electronics (Taiyuan)	Fast Victor Limited	Subsidiary	Sales	188,965,907	Note 3	6
9	Foxconn Precision Electronics (Taiyuan)	Fast Victor Limited	Subsidiary	Accounts receivable	79,896,536	Note 3	2
10	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	47,663,245	Note 3	1
11	Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	Sales	36,360,073	Note 3	1
12	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	69,516,458	Note 3	2
12	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	34,159,379	Note 3	1
13	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	74,226,604	Note 3	2
13	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	55,088,760	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co.,Ltd.	Subsidiary	Sales	37,837,082	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	49,072,972	Note 3	1

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
15	Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	$ 33,947,733	Note 3	1
16	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	151,640,002	Note 3	5
16	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	36,874,511	Note 3	1

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

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

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

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

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

Note 6: 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
September 30, 2020

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at September 30, 2020: Number of shares	Shares held as at September 30, 2020: Ownership (%)	Shares held as at September 30, 2020: Book value	Net profit (loss) of the investee for the nine-month period ended September 30, 2020	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	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	$ 1,183,080,937	$ 23,627,788	$ 24,164,645	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	48,419,407	(3,210,819)	902,398	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	20,072,435	99,802	99,802	
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	24,989,846	495,918	478,411	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,098,730,000	100	18,036,045	630,033	630,006	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	17,892,819	90,422	90,422	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	43,177,525	3,698,695	3,698,695	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	10,792,557	627,327	627,336	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	667,581	60,428	60,107	
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	185,390	(49,212)	(49,207)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Design sales, and manufacturing of Mag/AI casing and mechanic parts	481,782	481,782	139,725,803	10	9,977,325	3,614,954	358,971	Note 1、2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	46,686,072	44,669,433	1,520,479,675	100	53,932,540	3,017,990	3,017,990	Note 1

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at September 30, 2020: Number of shares	Shares held as at September 30, 2020: Ownership (%)	Shares held as at September 30, 2020: Book value	Net profit (loss) of the investee for the nine-month period ended September 30, 2020	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	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	$ 4,271,839	$ 122,221	$ 122,117	
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	3,775,814	105,411	105,396	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	12,416,394	9,259,474	403,837,543	100	12,490,412	(108,696)	(266,810)	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	1,482,371	(3,918)	(3,918)	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	2,468,547	481,279	97,497	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	841,861	22,738	22,738	
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	942,923	(27,149)	(20,308)	
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	97,660	126,310	2,764	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	463,614	(26,906)	(17,379)	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	11,791,579	(4,314,711)	(1,394,909)	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	484,860	1	176,517	2,021,010	3,408	Note 8、11
Hon Hai Precision Industry Co., Ltd.	Others	Others		163,843	163,843	-	-	99,405	(8,360)	(8,361)	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	34,281,399	(3,210,819)	644,809	Note 6、9

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at September 30, 2020: Number of shares	Shares held as at September 30, 2020: Ownership (%)	Shares held as at September 30, 2020: Book value	Net profit (loss) of the investee for the nine-month period ended September 30, 2020	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Footnote
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Design, sales, and manufacturing of Mag/AI casing and mechanic parts	$ 1,992,567	$ 1,992,567	277,194,573	20	$ 20,010,814	$ 3,614,954	$ 712,444	Note 2、11
Hon Yuan, Bao Shin, Hon Chi and Hon	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	709,874	481,279	26,785	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	570,842	(7,849)	(1,087)	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	G-TECH Optoelectronics Corporation	Taiwan	Manufacture of glass, glass products and electronics components	1,669,704	1,669,704	46,270,023	22	286,402	(237,168)	(53,223)	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	592,583	14,557,088	18	868,664	955,325	149,742	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	34,889,117	38	3,530,435	2,021,010	248,219	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	(30,590)	(42,841)	(39,082)	Note 11
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor	970,000	970,000	60,010,000	100	190,619	81,295	115,111	Note 11
Hyield	Burrage Capital Healthcare Offshare Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	642,823	(110,457)	(110,457)	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	28	1,164,922	235,577	64,897	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	581,131	(113,005)	(23,242)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2020			Net profit (loss) of the investee for the nine-month period ended September 30, 2020	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Footnote
				Balance as at September 30, 2020	Balance as at December 31, 2019	Number of shares	Ownership (%)	Book value			
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMD LEDs, imports, exports and sales of these materials and semi-manufactured goods	$ 353,120	$ 353,120	17,559,000	12	$ 301,225	($ 107,719)	($ 14,049)	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	55	556,366	73,416	30,575	Note 11
Bao Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus	3,045,178	3,045,178	302,022,004	8	2,642,745	(4,314,711)	(336,220)	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	246,950	(54,168)	(15,985)	Note 11
Bao Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	906,334	906,334	18,486,687	27	502,636	55,756	10,554	Note 11
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		2,390,556	1,953,798	-		2,401,472	484,721	168,358	Note 10

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

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

Note 3: The Company and 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 38.19% of Ennoconn Corporation's outstanding shares.

Note 9: In August 2016, the Group purchased ordinary shares newly issued by Sharp Corporation with a total price of $59,166,997 (¥194,968,461 thousand), amounting to approximately 44.55% of equity. The Group's gain or loss on investment recognised in current period includes estimated patent amortisation of $461,390 arising from acquisition cost allocation and accounting principle exchange adjustment $3,243,800.

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
For the nine-month period ended September 30, 2020

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method Note 1	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2020	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 2,002,080	2	$ -	$ -	$ -	$ -	($ 111,861)	62.07	($ 69,311)	$ 7,367,125	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,526,295	2	145,500	-	-	145,500	(423,065)	100	(423,065)	(293,510)	126,876	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,194,932	2	-	-	-	-	(1,576,629)	62.07	(976,906)	11,381,167	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,770,444	2	87,300	-	-	87,300	13,148	100	13,148	2,106,552	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,689,880	2	-	-	-	-	273,939	62.07	169,737	5,940,382	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	436,500	2	-	-	-	-	27,598	100	27,598	669,988	-	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 nine-month period ended September 30, 2020: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2020: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables,	$ 1,297,860	2	$ 145,500	$ -	$ -	$ 145,500	($ 12,532)	75.23	($ 9,580)	$ 8,168,242	$ 207,774	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,396,800	2	-	-	-	-	707,999	75.23	541,230	7,204,334	-	Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	4,917,900	2	-	-	-	-	5,209,590	100	5,209,590	117,968,271	1,019,082	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,608,400	2	1,629,600	-	-	1,629,600	(126,430)	75.23	(96,649)	3,424,325	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	349,200	2	-	-	-	-	15,345	100	15,345	750,208	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	334,650	2	-	-	-	-	74,946	100	74,946	1,035,833	63,147	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,502,600	2	-	-	-	-	(420,826)	100	(420,826)	8,114,579	79,152	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,248,600	2	843,900	-	-	843,900	214,617	100	214,617	6,345,087	-	Note 2

					Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2020								
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	Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	$ 167,325	2	$ -	$ -	$ -	$ -	$ 25,555	100	$ 25,555	$ 329,622	$ -	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer cases	19,409,700	2	10,214,100	-	-	10,214,100	397,984	100	397,984	34,062,652	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	168,780	2	-	-	-	-	9,924	100	9,924	422,853	42,195	Note 2
Triple Win Technology (Shenzhen) Co., Ltd.	Sales of plugs and micro ribbon connectors for terminals, computer casing and peripheral metal compressor modules, metal or metallic carbonised ejection module or compressor modules and rubber or plastic ejection modules or compressor modules	1,251,300	2	1,251,300	-	-	1,251,300	1,506,839	100	1,506,839	6,417,264	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	363,750	2	-	-	-	-	18,640	100	18,640	1,086,816	-	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components	6,647,895	2	-	-	-	-	1,359,163	100	1,359,163	11,078,555	-	Note 2
Shunsin Technology (Zhong Shan) Limited	Manufacturing and marketing of high frequency wireless communication module and integrated circuit (IC).	3,030,692	2	712,950	-	-	712,950	306,696	59.94	183,834	5,079,944	-	Note 2

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Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases	$ 4,801,500	2	$ 727,500	$ -	$ -	$ 727,500	$ 201,374	100	$ 201,374	$ 15,167,990	$ -	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	291,000	2	-	-	-	-	6,742	100	6,742	431,934	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,536,480	2	-	-	-	-	(173,079)	62.07	(107,243)	(1,860,105)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	371,656	2	-	-	-	-	55,338	70	38,737	418,533	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	276,596	2	145,500	-	-	145,500	(89,842)	100	(89,842)	11,449	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	4,772,400	2	954,125	-	-	954,125	38,862	100	38,862	2,562,957	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,416,333	2	18,915	-	-	18,915	22,759	100	22,759	5,892,283	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	2,886,720	2	-	-	-	-	190,076	100	190,076	4,736,195	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	7,746,420	2	4,947,000	-	-	4,947,000	716,668	75.23	547,857	8,386,433	-	Note 2

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CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	$ 78,383	2	$ -	$ -	$ -	$ -	($ 15,050)	50	($ 7,525)	$ 93,510	$ -	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	13,778,850	2	2,092,132	-	-	2,092,132	2,212,741	100	2,212,741	45,744,383	-	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	9,867,496	2	-	-	-	-	6,126,442	27.71	1,697,686	23,693,130	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	2,182,500	2	-	-	-	-	(81,573)	62.07	(50,544)	1,881,058	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	13,837,050	2	-	-	-	-	(2,878,820)	62.07	(1,783,765)	12,250,741	-	Note 2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	75,270	2	-	-	-	-	4,857	40	1,943	6,496	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	582,000	2	-	-	-	-	21,260	100	21,260	602,357	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,520,480	2	5,613,390	-	-	5,613,390	(398,770)	100	(398,770)	18,332,468	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	2,060,280	2	-	-	-	-	1,531,488	100	1,531,488	40,976,565	-	Note 2

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FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	$ 509,250	2	$ -	$ -	$ -	$ -	$ 43,310	62.07	$ 26,836	$ 212,116	$ -	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	931,200	2	-	-	-	-	102,813	100	102,813	1,573,033	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Marketing of computer chassis and metal stamping parts	1,746,000	2	1,746,000	-	-	1,746,000	(15,716)	100	(15,716)	753,259	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Numeric control machine tool manufacturing	1,601,253	2	-	-	-	-	11,596	69.23	8,028	1,124,450	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	8,584,500	2	7,711,500	-	-	7,711,500	2,511,160	100	2,511,160	30,485,285	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,346,500	2	3,346,500	-	-	3,346,500	41,321	100	41,321	2,483,737	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	Computer software, hardware and other digital product	334,650	2	291,000	-	-	291,000	4,931	100	4,931	335,522	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	10,767,000	2	10,767,000	-	-	10,767,000	11,741,902	100	11,741,902	226,021,899	-	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Design and manufacture of precision molds	257,752	2	-	-	-	-	(54)	25.71	(14)	93,232	-	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	$ 1,646,305	2	$ -	$ -	$ -	$ -	$ 17,598	25.71	$ 4,524	$ 649,712	$ -	Note 2
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	654,411	2	-	-	-	-	(20,367)	25.71	(5,236)	80,373	-	Note 2
Yantai Eson Precision Electronics Co., Ltd.	Manufacturing and marketing of monitoring device	300,779	2	-	-	-	-	(13,818)	25.71	(3,553)	91,989	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of molding and tooling	298,994	2	58,200	-	-	58,200	75,106	5.76	-	58,200	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,547,915	2	5,547,915	-	-	5,547,915	1,110,747	100	1,110,747	8,675,838	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	425,882	2	75,660	-	-	75,660	(12,933)	8.88	-	75,660	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	58,200,000	2	49,470,000	-	-	49,470,000	399,864	100	399,864	114,347,467	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	27,645,000	2	14,550,000	-	-	14,550,000	50,255	100	50,255	60,335,032	-	Note 2

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Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	$ 1,164,000	2	$ 291,000	$ -	$ -	$ 291,000	$ 116,756	75.23	$ 89,254	$ 1,563,309	$ -	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	494,700	2	494,700	-	-	494,700	(37,348)	100	(37,348)	(2,912,681)	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	436,500	2	436,500	-	-	436,500	(18,223)	100	(18,223)	337,612	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,513,200	2	1,513,200	-	-	1,513,200	30,401	100	30,401	2,325,373	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,455,000	2	1,164,000	-	-	1,164,000	170,520	100	170,520	1,299,087	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,455,000	2	-	-	-	-	107,164	62.07	66,401	828,482	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	873,000	2	891,596	-	-	891,596	202	100	202	(1,611,904)	-	Note 2
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	161,674	2	-	-	-	-	42,776	43.79	18,732	11	-	Note 2
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	785,700	2	494,700	-	-	494,700	104,121	99.38	103,475	5,613	-	Note 2

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Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	$ 1,600,500	2	$ 1,600,500	$ -	$ -	$ 1,600,500	($ 55,837)	100	($ 55,837)	$ 1,011,940	$ -	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	582,000	2	-	-	-	-	63,806	62.07	39,535	964,359	-	Note 2
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser	1,105,800	2	1,105,800	-	-	1,105,800	182,412	100	182,412	3,593,841	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	87,300	2	115,642	-	-	115,642	(107)	100	(107)	(88,152)	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	174,600	2	-	-	-	-	(516)	100	(516)	211,056	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of LCD modules and related materials	9,275,023	2	742,050	-	-	742,050	915,989	22.54	206,464	6,201,828	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	160,632	2	160,632	-	-	160,632	(4,832)	100	(4,832)	91,512	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	466,182	2	396,255	-	-	396,255	(5,203)	85	(4,423)	314,532	-	Note 2

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Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	$ 46,560	2	$ 46,560	$ -	$ -	$ 46,560	($ 756)	85	($ 643)	$ 49,324	$ -	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipments	5,820	2	-	-	-	-	6,054	87.98	5,326	227,807	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	128,040	2	-	-	-	-	(114,669)	51	(58,481)	414,259	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,193,100	2	1,193,100	-	-	1,193,100	(180,717)	99.38	(179,597)	739,991	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	87,300	2	-	-	-	-	33,658	75.23	25,730	166,201	-	Note 2
Fujian 101 Education Technology Co., Ltd.	Online education and related application	210,263	2	104,760	-	-	104,760	(483)	45	(217)	59,718	-	Note 2
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Mobile phones, tablet computers and video game accessories for R&D	582,000	2	582,000	-	-	582,000	5,413	100	5,413	(731,458)	-	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	349,200	2	349,200	-	-	349,200	127,152	100	127,152	1,119,573	-	Note 2

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Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	$ 84,817,856	2	$ 25,038,504	$ -	$ -	$ 25,038,504	$ 37,059,180	84.04	$ 31,280,801	$ 343,652,735	$ 4,581,199	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	436,500	2	436,500	-	-	436,500	(27,913)	100	(27,913)	373,081	-	Note 2
Synergy Technology (Chengdu) Co., Ltd.	Manufacture and sale of TFT-LCD related products, display modules, components and systems	1,527,750	2	-	-	-	-	(18,970)	50.48	(9,576)	3,452	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	427,190	2	79,925	-	-	79,925	(63,125)	100	(63,125)	662,112	-	Note 2
Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and	9,663,509	2	1,486,137	-	-	1,486,137	676,257	65.68	478,418	9,722,730	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges.	443,423	2	-	-	-	-	(23,742)	31.11	(7,386)	166,537	-	Note 2

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Charming International Leasing Co., Ltd.	Financial leasing	$ 873,000	2	$ 218,250	$ -	$ -	$ 218,250	$ 24,144	100	$ 24,144	$ 1,346,763	$ -	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	2	58,200	-	-	58,200	-	9.45	-	58,200	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,539	2	19,057	-	-	19,057	977	40	391	8,628	-	Note 2 Note 3
Fushirui Precision Industry (Jiyuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	20,370	2	-	-	-	-	(6,175)	100	(6,175)	79,747	-	Note 2
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	727,500	2	727,500	-	-	727,500	141,385	100	141,385	990,363	-	Note 2
Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd.	Design and manufacture of Surface Mount Technology	-	2	218,250	-	-	218,250	-	-	-	-	-	Note 2
Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment , wired communication equipment, electronic parts and components, computers and computing peripheral equipments, cars, optical instruments, bare printed circuit boards of recorded media	351,857	2	261,900	-	-	261,900	-	-	-	-	-	Note 2

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Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	$ 203,700	2	$ 203,700	$ -	$ -	$ 203,700	$ 7,396	100	$ 7,396	$ 736,919	$ -	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	349,200	2	349,200	-	-	349,200	(7,942)	100	(7,942)	494,885	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	402,594	2	402,594	-	-	402,594	(92,196)	100	(92,196)	465,590	-	Note 2
Fushirui Precision Industry (Jincheng) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	119,310	2	119,310	-	-	119,310	13,022	100	13,022	157,623	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	209,057	2	232,800	-	-	232,800	64,115	100	64,115	344,251	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacturer of Electric conductors for a voltage not exceeding 1000V	145,500	2	-	-	-	-	(34,507)	75.23	(26,379)	2,860	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	69,475	2	4,073	-	-	4,073	8,608	5	-	4,073	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale of chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	$ 873,000	2	$ 128,040	$ -	$ -	$ 128,040	($ 2,419)	96.23	($ 2,328)	$ 206,346	$ -	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	550,817	2	87,300	-	-	87,300	-	6.38	-	87,300	-	Note 2
Rich Dreams Network Technology (Shenzhen) Limited	Electronic shopping and mail-order, commodity brokerage, information management and professional education services	46,560	2	46,560	-	-	46,560	103	100	103	45,716	-	Note 2
Interface Optoelectronics (SZ) Co., Ltd.	Production and sale of the touch monitors	2,799,420	2	-	-	-	-	1,630,103	22.54	367,425	2,374,227	-	Note 2
Shenzhen Nano Photoelectric Co., Ltd.	Research and development of optoelectronic products, technical services	591,904	2	9,850	-	-	9,850	-	9.45	-	9,850	-	Note 2
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	305,550	2	305,550	-	-	305,550	561	96.23	540	290,826	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
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Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	$ 1,018,500	2	$ 1,018,500	$ -	$ -	$ 1,018,500	$ 225,687	100	$ 225,687	$ 2,691,554	$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,018,500	2	1,018,500	-	-	1,018,500	51,976	100	51,976	1,229,245	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	7,948,568	2	7,275,000	-	-	7,275,000	(29,760)	83.13	(24,739)	5,778,659	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	873,000	2	873,000	-	-	873,000	8,663	100	8,663	897,139	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	10,497,972	2	10,767,000	-	-	10,767,000	(430,123)	100	(430,123)	8,432,730	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Lankao Yude Environment Material Technology Inc.	Manufacturing and marketing of carton, color boxes and packaging boxes	$ 1,309,500	2	$ 1,309,500	$ -	$ -	$ 1,309,500	$ 104,053	100	$ 104,053	$ 1,565,728	$ -	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	-	2	-	-	-	-	-	-	-	-	-	Note 4
Interface Optoelectronics (Wuxi) Co., Ltd.	Production and sale of the touch monitor	378,300	2	-	-	-	-	(109,517)	22.54	(24,685)	108,158	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	414,426	2	109,125	-	-	109,125	26,969	100	26,969	985,622	-	Note 2
Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	25,471	2	-	-	-	-	(10,597)	37.88	(4,014)	(13,352)	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
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Qi Ding Technology Qinhuangdao Co., Ltd.	Development, manufacturing and sales of large and medium electronic calculators, portable calculators, new electronic parts and components, electronic equipment, fine blanking dies, mould standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	$ 2,036,424	2	$ -	$ -	$ -	$ -	($ 41,679)	37.96	($ 15,821)	$ 600,000	$ -	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	3,840,993	2	-	-	-	-	46,224	100	46,224	3,813,528	-	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	85,438	2	59,317	-	-	59,317	15,154	70	10,608	102,652	-	Note 2
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	20,190	2	-	-	-	-	-	9.45	-	-	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 1,455,000	2	$ -	$ -	$ -	$ -	($ 18,089)	100	($ 18,089)	$ 188,557	$ -	Note 2
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	5,782,182	2	4,947,000	-	-	4,947,000	(1,559,131)	100	(1,559,131)	(43,358)	-	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	198,112	2	116,371	-	-	116,371	(16,537)	53.33	(8,819)	38,751	-	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	135,461	2	-	-	-	-	(57,347)	62.07	(35,533)	(548,703)	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
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Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	$ 13,279,628	2	$ 38,379	$ -	$ -	$ 38,379	($ 783,372)	3.30	$ -	$ 38,379	$ -	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	-	2	-	-	-	-	-	-	-	-	-	Note 5
Polight Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of optoelectronic devices, sensitive components and sensors, new electronic components, digital cameras and their key components	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 315,278	2	$ -	$ -	$ -	$ -	($ 25,053)	37.62	($ 9,576)	$ 204,976	$ -	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	2	-	-	-	-	-	62.07	-	-	-	Note 7
FIH (Nanjing) Intelligent Technology Co., Ltd.	Mobile phone-related software and hardware development testing, system integration, application services and related technical services	145,500	2	-	-	-	-	(45)	62.07	(28)	93,796	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
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Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	$ 43,650	2	$ -	$ -	$ -	$ -	$ 7,253	100	$ 7,253	$ 42,638	$ -	Note 2
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	-	2	436,500	-	-	436,500	-	100	-	436,500	-	Note 2
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,590	2	4,497	-	-	4,497	(1,062)	50	(531)	1,318	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
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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	$ 696,647	2	$ -	$ -	$ -	$ -	($ 777)	37.96	($ 295)	$ 262,966	$ -	Note 2
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other related business	24,931	2	-	-	-	-	(30,522)	50	(15,261)	40,389	-	Note 2
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection molding machines, smart appliances; engaged in goods and technology import and export business	129,729	2	-	-	-	-	(72,115)	100	(72,115)	515,342	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	$ 287,150	2	$ -	$ -	$ -	$ -	$ 62,605	100	$ 62,605	$ 168,348	$ -	Note 2
Bisheng Technology (Chengdu) Co., Ltd.	Engaged in the operation of biometrics technology and key components, touch systems (touch screens, touch components), flat panel display modules, display materials, electronic materials and new electronic components, backlight molds, precision molds, product sales; Product testing and maintenance business, after-sales service, similar products wholesale business, engineering and management consulting and service business engaged in the above products	-	2	-	-	-	-	-	-	-	-	-	Note 8
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
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Kunshan Kang Rui Packaging Materials Limited	Engaged in the production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and after-sales service	$ 17,913	2	$ -	$ -	$ -	$ -	($ 1,558)	26.47	($ 412)	$ 4,727	$ -	Note 2
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.	R&D of IC packaging, ICspecific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after sales services	1,459,123	2	-	-	-	-	(13,050)	33.86	(4,419)	489,630	-	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	168,523	2	-	-	-	-	(56,493)	26.07	(14,729)	71,005	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	101,114	2	-	-	-	-	215	26.07	56	51,512	-	Note 2
Langyage Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	67,409	2	-	-	-	-	(2,797)	26.07	(729)	33,574	-	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 nine-month period ended September 30, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2020	Net income of investee for the nine-month period ended September 30, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2020	Book value of investments in Mainland China as of September 30, 2020	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2020	Footnote
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Foshan Pulida Technology Co., Ltd.	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multi-dimension anaglyph spectacles, electronic and optolectronic control unit, LCD display unit, precision lens and stamping die	$ -	2	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 10
Kore Semiconductor, Inc.	Design of Integrated IC packaging and testing. Sale of IC, support plate, equipment and related technical service and consulting. Design packaging equipment, testing equipment, software and hardware. Wholesale, import and export of semiconductor materials. Other related supporting service business.	2,170,125	3	-	-	-	-	-	11.81	-	256,292	-	Note 11
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)	-	2	-	-	-	-	(41,088)	-	(31,410)	-	-	Note 2
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	-	2	-	-	-	-	(55,888)	-	-	-	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 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.	$ 193,180,571	$ 342,705,204	$ -

Note 1: Investment methods are classified into the following three categories:
(1) Directly invest in a company in Mainland China.
(2) Through investing in Foxconn (Far East) Limited in the third area, which then invested in the investee in Mainland China.
(3) Others.

Note 2: Part of the investment income (loss) recognition is based on financial statements from the investee company, which had not been reviewed by independent accountants.

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

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which has not been remitted as of September 30, 2020.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US$5,762,700 in Xun Pin Electronic Technology (Zhongshan) Co., Ltd., which has not yet been established as of September 30, 2020.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US$50,000,000 in Polight Technology (Shenzhen) Co., Ltd., which has not been remitted as of September 30, 2020.

Note 7: The Company was approved by Investment Commission, MOEA of an investment of US$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of September 30, 2020.

Note 8: The Company was approved by Investment Commission, MOEA of an investment of US$3,831,800 in Bisheng Technology (Chengdu) Co., Ltd., which has not yet been established as of September 30, 2020.

Note 9: The Company was approved by Investment Commission, MOEA of an investment of US$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of September 30, 2020.

Note 10: The Company was approved by Investment Commission, MOEA of an investment of US$10,000,000 in Foshan Pulida Technology Co., Ltd, which has not yet been established as of September 30, 2020.

Note 11: The Company was approved by Investment Commission, MOEA of an investment of US$8,532,000 in Kore Semiconductor, Inc., which has not yet been operated as of September 30, 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 Investment Commission, MOEA of an investment of US$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US$814,000 in Liuzhou Antec Fangshen Electric Sys tem Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co, Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US$53,490,425 in Champ Tech Optical (Foshan) Corporation, which had been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by Investment Commission, MOEA of an investment of US$6,106,870 in SHARP FIT Automotive Technology (Wuxi) Co. Ltd., All of the shares had been transferred in 2020.

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, 2017.
2. An investment proposal totaling US$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., System Integration electronics(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 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 the company via investee companies in Mainland China including Yantaishi Fulitong International Trading Co., Ltd., Yantai Hongfu Occupation Training School, Guizhou Yuguiqian Real Estate Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Guizhou Fuzhikang Precision Electronics Co., Ltd., Shenzhen Fuhongxun Technology Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Langfang Hui Ju Yin Qing Zhong Chuang Kong Jian Co., Ltd., 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 Limited, Shenzhen Fertile Plan International Logistics Co., Ltd., Guangxi Jusda SCM Limited, Chongqingshi Futaitong Logistics Limited 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 SCM (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 Peda International Logistics Co., Ltd., Shenzhen Zhuxuntong Technology Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., Beijing Jusda Supply Chain Management Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Zhenzhou GDS Information & Technology Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Talentek Microelectronics (Hefei) Limited, Shenzhen Dengmao Science & Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Jin Ji Full Precision Machinery (Hengyang) Co., Ltd., Ur Industry Materials (Langfang) Co., Ltd., Ur Uy Material (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 New Materials Technology (Wuhan) Co., Ltd., Jin Ji Precision Pneumatic (Shenzhen) Co., Ltd., Hong-Qi Mechatronics (Anhui) Co., Ltd., Mingyang Real Estate Development (Kunshan) Co., Ltd., Huaian Mingyang Real Estate Development Co., Ltd., Jinan Development 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 (HK) Technology Co., Ltd., Fuyou Wande Trading Co., Ltd., Shanghai Ketaihuajie Technology Co., Ltd., Shenzhen Foxtricity Co., Ltd., Shenzhen Hong Jie Yu Technology Co., Ltd., Shanghai Fusharp Sales Co., Ltd., Foxon Technical (Dezhou) Co., Ltd., Eerduosi Honghan Precision Electronics Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., Ambit Microsystems (Jiashan) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Simaite Technology (Shenzhen) Co., Ltd., Innovative & Intelligent Factory Accelerator (Shenzhen) Co., Ltd., Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Shenzhen Futaile Trade Co., Ltd., Guizhou Qianyu Electric Vehicle Service Co., Ltd., Lanzhou Futaihua Industrial Limited, Shenzhen Jinchangzhi Technology Co., Ltd., Shenzhen Galane Robotics Co., Ltd., Shenzhen Hong Jie Fei Technology Service Co., Ltd., Haina Cognitive Connections Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Shenzhen Fuhongcai Technology Service Co., Ltd., Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd., Chengdu Chengfu Future Technology Co., Ltd., Fuxiang Private Equity Investment Fund Joint Ventur, 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 Fusheng 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 Fulianwang Electronic Technology Co., Ltd., Wefix Electronics Technology (Shenzhen) Co., Ltd., Guangxi Fulianwang Electronic Technology Co., Ltd., Beijing Fusharp Electronic Commerce Limited, Chengdu Fulianwang Trading Co., Ltd., Shanxi Fulianwang Electronic Technology Co., Ltd., Hunan Fulianwang Trading Co., Ltd., Guizhou Fuxuntong Trading Co., Ltd., Langfang Fulianwang Trading Co., Ltd., Xian Wanmayun Electronic Technology Co., Ltd., Huaian Flnet Electronics and Technology Co., Ltd., Henyang Fulianwang Commerce & Trade Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, Henan Zhongyuan Financial Guarantee 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, Shenzhen Love Pocket Technology Co., Ltd., Zhengzhou Wanmayun Electronic Technology 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 Limited, Jinchen Hongren Technology Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd., Hongfujing Precision Electronics (Tianjin) Co., Ltd., Hongfujing Precision Electronics (Guiyang) Co., Ltd., Baichang Technology Service (Tianjin) Co., Ltd., 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 Fulian Intelligent Workshop Co., Ltd., Lankao Yuzhan Intelligent Creation Technology Co., Ltd., Shenzhen Fugui Precision Industry Co., Ltd., Flow Vision Technology Co., Ltd., Dong Guan Fu Yi

Precision Industry Co., Ltd., Shenzhen Fu Lian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Fu Jia Zhichuang (Shenzhen) Technology Co., Ltd., Fu Ji Yun (Shenzhen) Technology Co., Ltd., System Integration (Hai Ning) Electronics 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., Wang Hui Trading (Shanghai) Co., Ltd., Jiaxing Aifengpai Trading Co., Ltd., Suzhou Fumingxing Trading Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Pengzhan Investment Co., Ltd., Foshan Shunde Jishun Precision Industry Co., Ltd., Fuxuntong Trading (Shenzhen) Co., Ltd., Efeihu (Chengdu) E-commerce Limited, Henyang Fuxiangyun Culture Co., Ltd., Shanghai Foxconn Co., Ltd., Zhongyuan Micro-credit Co., Ltd., 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., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Jinjihu 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 Testing Technology (Dongguan) Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Panzhou Fu Gui Kang Precision Electronic Co., Ltd., Nanyang Hongfujing Precision electronic Co., Ltd., Kunming Fulitong International Trading Co., Ltd., Gansu Fuguangyuan Electronic Technology Co., Ltd., Hongfujing Precision Electronic (Kaili) Co., Ltd., Hongfujing Precision Electronic (Wenshan) Co., Ltd., Kaili Fulitong International Trading Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Bisheng Technology (Chengdu) Co., Ltd., Chengdu NUWA Robotics Corp., Kunshan Kang Rui Packaging Materials Limited, Li Ding Semiconductor Technology (Shenzhen) Co., Ltd., Zettmage Solutions, Inc., Pollux Technologies, Inc., Langyage Semiconductor, Inc., Foshan Pulida Technology Co., Ltd, Kore Semiconductor, Inc., Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

September 30, 2020

Table 10

Expressed in thousands of TWD

(Except as otherwise indicated)

						Amount						
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Balance as at September 30, 2020	Amortisation for the period	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	
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 C		2015/01/14	7 years	〃	1.80	2,800,000	-	2,800,000	-	2,800,000	〃	
First debenture issue of 2015	〃											
Bond E		2015/04/14	7 years	〃	1.75	1,000,000	-	1,000,000	-	1,000,000	〃	
Second debenture issue of 2015	〃											
Bond E		2015/06/24	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	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at September 30, 2020	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Third debenture issue of 2015	Bank SinoPac											
Bond D		2015/09/29	5 years	Note 1	1.25	$ 2,800,000	($ 2,800,000)	$ -	$ -	$ -	None	
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	〃	
Fourth debenture issue of 2015	〃											
Bond D		2015/11/30	5 years	〃	1.20	3,900,000	-	3,900,000	-	3,900,000	〃	
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)	-	-	-	〃	
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 C		2017/05/17	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	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at September 30, 2020	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Second debenture issue of 2017	Bank SinoPac											
Bond B		2017/08/08	3 years	Note 1	0.90	$ 1,800,000	($ 1,800,000)	$ -	$ -	$ -	None	
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	〃	
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	〃	
Second debenture issue of 2018	〃											
Bond A		2018/07/27	3 years	〃	0.73	700,000	-	700,000	-	700,000	〃	
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	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at September 30, 2020	Amortisation for the period	Book value		
Second debenture issue of 2019	Bank SinoPac											
Bond A		2020/01/09	5 years	Note 1	0.81	$ 1,700,000	$ -	$ 1,700,000	$ -	$ 1,700,000	None	
Bond B		〃	6 years	〃	0.85	500,000	-	500,000	-	500,000	〃	
Bond C		〃	7 years	〃	0.92	2,350,000	-	2,350,000	-	2,350,000	〃	
Bond D		〃	10 years	〃	1.12	1,650,000	-	1,650,000	-	1,650,000	〃	
First debenture issue of 2020	〃											
Bond A		2020/05/14	5 years	〃	0.80	1,900,000	-	1,900,000	-	1,900,000	〃	
Bond B		〃	7 years	〃	0.90	4,100,000	-	4,100,000	-	4,100,000	〃	
Bond C		〃	10 years	〃	1.00	600,000	-	600,000	-	600,000	〃	
Second debenture issue of 2020	〃											
Bond A		2020/9/9	5 years	〃	0.69	2,850,000	-	2,850,000	-	2,850,000	〃	
Bond B		〃	7 years	〃	0.79	3,700,000	-	3,700,000	-	3,700,000	〃	
Bond C		〃	10 years	〃	0.90	1,400,000	-	1,400,000	-	1,400,000	〃	
Bond D		〃	12 years	〃	1.00	300,000	-	300,000	-	300,000	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/09/23	5 years	Note 2	2.25	USD 600,000 thousand	-	USD 600,000 thousand	-	USD 600,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/09/23	10 years	〃	3.00	USD 400,000 thousand	-	USD 400,000 thousand	-	USD 400,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	3 years	〃	0.42	JPY 41,500,000 thousand	JPY 41,500,000 thousand	-	-	-	〃	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	5 years	〃	0.52	JPY 6,000,000 thousand	-	JPY 6,000,000 thousand	-	JPY 6,000,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	7 years	〃	0.70	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	5 years	〃	3.75	USD 700,000 thousand	-	USD 700,000 thousand	-	USD 700,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	10 years	〃	4.25	USD 300,000 thousand	-	USD 300,000 thousand	-	USD 300,000 thousand	〃	
First overseas convertible debenture issue of 2017	-	2017/11/06	5 years	〃	0.00	15,096,000	-	15,096,000	(488,556)	14,607,444	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at September 30, 2020	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
First convertible debenture issue of 2018	-	2018/02/12	5 years	Note 1	0.00	$ 1,500,000	$ -	$ 1,500,000	($ 71,162)	$ 1,428,838	None	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Major Shareholders Information

September 30, 2020

Table 11

Major Shareholders	Shareholding	
	Number of Shares Held	Shareholding Ratio
Terry Gou	1,342,198,518	9.68%