HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 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' REPORT TRANSLATED FROM CHINESE

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

Opinion

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as at December 31, 2020 and 2019, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other independent auditors, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2020 and 2019, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audit of the consolidated financial statements as at and for the year ended December 31, 2020 in accordance with Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and generally accepted auditing standards in the Republic of China; and in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants, Rule No. Financial-Supervisory-Securities-Auditing-1090360805 issued by the Financial Supervisory Commission on February 25, 2020 and generally accepted auditing standards in the Republic of China for our audit of the consolidated financial statements as at and for the year ended December 31, 2019. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountants in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other independent auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2020 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2020 consolidated financial statements are stated as follows:

Cut-off of hub sales revenue

Description

Refer to Note 4(34) for accounting policies on revenue recognition.

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

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

How our audit addressed the matter

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

A. Assessed and tested the appropriateness of internal controls over cut-off of hub sales revenue for a specific period prior to and after the balance sheet date, including agreeing to respective supporting documents provided by hub custodians, and validated the proper timing of recognizing movements of inventories and respective transfer of cost of goods sold.

B. Confirmed or conducted physical count of inventory quantities held at hubs and agreed to accounting records.

Allowance for inventory valuation losses

Description

Refer to Note 4(14) for accounting policies on inventory valuation, Note 5(2)3 for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses, and Note 6(7) for details of inventories. As at December 31, 2020, the Group's inventories and allowance for inventory valuation losses amounted to NT$608,332,105 thousand and NT$26,218,370 thousand, respectively.

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

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

How our audit addressed the matter

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

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

Financial assets and financial liabilities offsetting agreement with financial institutions

Description

Refer to Note 4(27) for accounting policies on offsetting of financial instruments, Note 5(1)2 for significant judgement on applying accounting policies on offsetting of financial instruments, and Note 6(16) for details of offsetting of financial instruments. As of December 31, 2020, the financial instruments that were offset amounted to NT$1,259,254,404 thousand.

The Group has entered into financial assets and financial liabilities offsetting agreements, which are in compliance with IAS 32, 'Financial instruments: Presentation', whereby financial assets and liabilities are offset and reported in the net amount since the Group has a legally enforceable right to offset the recognized amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

As the determination of whether the Group meets the criteria for offsetting prescribed in IAS 32, 'Financial instruments: Presentation' is subject to management's judgment, and the Group has entered into various individually significant financial assets and financial liabilities offsetting agreements, which would have material effect on the financial statements should the financial assets and financial liabilities be presented separately, we considered offsetting of financial assets and liabilities a key audit matter.

How our audit addressed the matter

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

A. Assessed and tested internal controls over financial assets and financial liabilities offsetting agreements with financial institutions, including control processes in determining whether such agreements meet the criteria under IAS 32, 'Financial instruments: Presentation', and ascertained whether the offsetting made in the financial statements was properly approved and accounted for in compliance with the guidance in IAS 32.

B. Obtained and reviewed the terms of the above agreements and confirmed whether the criteria under IAS 32, 'Financial instruments: Presentation' were met and the accounting treatment was prescribed in the guidance.

C. Confirmed the existence and the rights and obligations of financial assets and financial liabilities offsetting agreements with respective financial institutions.

Impairment assessment on goodwill arising from acquisition of Belkin International Inc. ("Belkin").

Description

Refer to the Note 4(20) for accounting policy on impairment assessment of goodwill, Note 5(2)2 for the accounting policy on impairment of non-financial assets, critical accounting estimates and assumptions of impairment assessment and Note 6(13) for the details of impairment loss.

As of December 31, 2020, the Group had goodwill arising from acquisition of 100% equity interest in Belkin for NT$13,563,157 thousand.

Impairment assessment was performed based on the value in use calculation using the discounted cash flow model to determine the recoverable amounts of the cash-generating unit ("CGU"). Significant judgment and estimates about the key assumptions including revenue growth rate, long-term growth rate and discount rate applied to future cash flow forecast are required and will influence the collectible amount and the impairment of goodwill significantly due to the significant judgments and inherent uncertainty. Therefore, we considered the impairment assessment on goodwill arising from acquisition of Belkin International Inc. and its subsidiaries a key audit matter.

How our audit addressed the matter

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

A. Tested the underlying calculations used in the valuation mode.

B. Involved valuation specialists to assess the reasonableness of the key assumptions, including expected growth rate and discount rate used as follows:

   (a) Evaluated the assumptions used, mainly revenue growth rate and long-term growth rate within the impairment assessment by comparing them to historical results, economic and industry forecast;

   (b) Benchmarked the discount rate range which is used in determining the recoverable amount against certain market data and industry research; and

   (c) Performed sensitivity analysis over key assumptions in the model in order to assess the potential impact of a range of possible outcomes.

Impairment assessment of operating assets of Asia Pacific Telecom Co., Ltd. and its subsidiaries

Description

Refer to Notes 4(16) and (19) for accounting policies applied to property, plant and equipment and intangible assets. Note 4(20) for accounting policies on impairment assessment of non-financial assets.

Note 5(2)1 for critical accounting estimate and key sources of assumption uncertainty applied to property, plant and equipment, intangible assets and other operating assets, Notes 6(9), (13) and (14) for details of account items.

The subsidiaries' operating assets represent a significant percentage of the Group's total assets, and the valuation of these assets is affected by the overall industry development and the Group's operations. The Group used the value in use to estimate the recoverable amount which involves management's judgements, such as the estimation of future cash flow and determination of discount rate, etc. Management's judgment mentioned above involve future years' forecast which are highly uncertain and have a material impact to the estimation of value in use. Therefore, we identified the impairment assessment of operating assets as a key audit matter.

How our audit addressed the matter

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

A. We assessed the expected future cash flows prepared by management and its decision process, compared and assessed the consistency of the expected future cash flows with operation plans.

B. We also obtained and assessed the information provided by the Group and the valuation report prepared by external professional valuers engaged by the Group.

   (a) Compared the parameters used in predicting future cash flows with historical experience, economic and industrial forecasts.

   (b) Compared the parameters used in determining discount rate with the assumptions on capital cost of cash generating units, and with returns rate on similar assets.

   (c) Verified the valuation model calculation.

   (d) Assessed the future cash flow sensitivity analysis prepared by management based on the alternative hypothesis using different discount rates, and confirmed whether management has appropriately considered the possible impact on the estimation uncertainty of impairment assessment.

Other matter – Reference to audits of other independent auditors

We did not audit the financial statements of certain consolidated subsidiaries. Those financial statements were audited by other independent accountants, whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements relative to these consolidated subsidiaries was based solely on the reports of other independent auditors. Total assets of these consolidated subsidiaries amounted to NT$151,573,867 thousand and NT$208,374,823 thousand, constituting 4.13% and 6.27% of the consolidated total assets as of December 31, 2020 and 2019, respectively, and total operating revenues amounted to NT$232,746,063 thousand and NT$458,130,373 thousand, constituting 4.34% and 8.57% of the consolidated total operating revenues for the years then ended, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of Hon Hai Precision Industry Co., Ltd. as at and for the years ended December 31, 2020 and 2019.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the Audit Committee, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the generally accepted auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the generally accepted auditing standards in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal controls.

C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Group to cease to continue as a going concern.

E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Hsu, Yung-Chien Hsu, Sheng-Chung

for and on behalf of PricewaterhouseCoopers, Taiwan

March 30, 2021

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2020 AND 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2020 AMOUNT	%	December 31, 2019 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 1,232,794,015	34	$ 857,864,362	26
1110	Financial assets at fair value through profit or loss - current	6(2)	6,285,594	-	2,952,049	-
1136	Financial assets at amortised cost, net-current	6(4) and 8	38,783,566	1	52,954,877	1
1170	Accounts receivable, net	6(5)	903,070,230	25	987,278,438	30
1180	Accounts receivable - related parties	7	39,414,164	1	44,754,604	1
1200	Other receivables	6(6)(11)	58,237,719	2	67,854,299	2
1210	Other receivables - related parties	7	5,285,774	-	24,366,543	1
130X	Inventory	6(7)	582,113,735	16	515,772,177	15
1410	Prepayments	7	18,664,505	-	19,895,574	1
11XX	**Total current assets**		2,884,649,302	79	2,573,692,923	77
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	83,681,186	2	82,660,725	3
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	87,074,089	2	68,807,217	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	18,786,030	1	12,528,569	-
1550	Investments accounted for using equity method	6(8)	175,199,441	5	168,631,642	5
1600	Property, plant and equipment	6(9) and 8	287,091,978	8	287,523,253	9
1755	Right-of-use assets	6(10) and 7	46,268,685	1	46,760,340	1
1760	Investment property - net	6(12)	11,083,273	-	4,419,912	-
1780	Intangible assets	6(13)	44,760,083	1	41,380,353	1
1840	Deferred income tax assets	6(37)	19,946,852	1	18,701,465	1
1900	Other non-current assets	6(11)(14) and 8	15,734,671	-	15,835,299	1
15XX	**Total non-current assets**		789,626,288	21	747,248,775	23
1XXX	**Total assets**		$ 3,674,275,590	100	$ 3,320,941,698	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2020 AND 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	December 31, 2020 AMOUNT	%	December 31, 2019 AMOUNT	%
	Current liabilities					
2100	Short-term loans	6(16)	$ 446,422,100	12	$ 380,866,050	11
2110	Short-term notes and bills payable	6(15)	39,101,893	1	30,528,296	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,291,221	-	1,881,685	-
2170	Accounts payable		1,037,912,518	28	870,678,994	26
2180	Accounts payable - related parties	7	27,680,046	1	35,509,127	1
2200	Other payables	6(17) and 7	220,177,215	6	217,732,729	7
2230	Current tax liabilities	6(37)	24,004,318	1	18,531,289	1
2250	Provisions for liabilities - current	6(24)	4,136,517	-	2,725,293	-
2280	Current lease liabilities	7	9,058,272	-	7,131,038	-
2300	Other current liabilities	6(18)	105,473,211	3	91,876,860	3
21XX	**Total current liabilities**		1,916,257,311	52	1,657,461,361	50
	Non-current liabilities					
2530	Corporate bonds payable	6(19)	201,691,563	5	175,505,344	5
2540	Long-term loans	6(20)	31,593,197	1	41,576,252	1
2550	Provisions for liabilities - non-current	6(24)	407,915	-	369,953	-
2570	Deferred income tax liabilities	6(37)	18,805,119	1	18,261,509	1
2580	Non-current lease liabilities	7	20,390,740	1	20,875,343	1
2600	Other non-current liabilities	6(23)	10,983,336	-	7,266,519	-
25XX	**Total non-current liabilities**		283,871,870	8	263,854,920	8
2XXX	**Total liabilities**		2,200,129,181	60	1,921,316,281	58
	Equity					
	Equity attributable to owners of parent					
	Share capital	6(25)				
3110	Common stock		138,629,906	4	138,629,906	4
	Capital reserve	6(26)				
3200	Capital surplus		202,645,942	5	199,383,371	6
	Retained earnings	6(27)				
3310	Legal reserve		161,043,748	4	149,512,874	4
3320	Special reserve		102,451,720	3	60,309,927	2
3350	Unappropriated retained earnings		779,836,380	21	794,615,182	24
	Other equity interest	6(28)				
3400	Other equity interest		(87,315,126)	(2)	(102,451,720)	(3)
3500	Treasury stocks	6(25)	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,297,277,376	35	1,239,984,346	37
36XX	Non-controlling interest	6(29)	176,869,033	5	159,641,071	5
3XXX	**Total equity**		1,474,146,409	40	1,399,625,417	42
	Commitments and Contingent Liabilities	9				
	Subsequent Events	11				
3X2X	**Total liabilities and equity**		$ 3,674,275,590	100	$ 3,320,941,698	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 YEARS ENDED DECEMBER 31, 2020 AND 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

			Year ended December 31			
			2020		2019	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(30) and 7	$ 5,358,023,065	100	$ 5,342,810,995	100
5000	Operating costs	6(7)(34)(35) and 7	(5,055,104,342)	(94)	(5,026,942,570)	(94)
5900	Net operating margin		302,918,723	6	315,868,425	6
	Operating expenses	6(34)(35)				
6100	Selling expenses		(27,243,581)	(1)	(30,129,101)	(1)
6200	General and administrative expenses		(70,737,182)	(1)	(79,294,289)	(1)
6300	Research and development expenses		(94,110,512)	(2)	(91,548,149)	(2)
6000	Total operating expenses		(192,091,275)	(4)	(200,971,539)	(4)
6900	Operating profit		110,827,448	2	114,896,886	2
	Non-operating income and expenses					
7100	Interest income	6(31)	47,934,352	1	75,819,336	2
7010	Other income	6(32)	11,887,533	-	14,560,918	-
7020	Other gains and losses	6(33)	7,314,465	-	5,567,450	-
7050	Finance costs	6(36)	(40,317,013)	-	(66,600,696)	(1)
7060	Share of profit of associates and joint ventures accounted for under equity method	6(8)	7,825,449	-	19,634,053	-
7000	Total non-operating income and expenses		34,644,786	1	48,981,061	1
7900	**Profit before income tax**		145,472,234	3	163,877,947	3
7950	Income tax expense	6(37)	(31,146,647)	(1)	(31,692,859)	-
8200	**Profit for the year**		$ 114,325,587	2	$ 132,185,088	3

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

			Year ended December 31			
			2020		2019	
	Items	Notes	AMOUNT	%	AMOUNT	%
	Other comprehensive income					
	Components of other comprehensive income that will not reclassified to profit or loss					
8311	Losses on defined benefit plans	6(21)	($ 47,626)	-	($ 7,404)	-
8316	Unrealised gain on valuation of financial assets at fair value through other comprehensive income	6(3)(28)(29)	19,999,225	-	4,720,616	-
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method	6(28)	497,658	-	3,028,377	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(37)	9,525	-	1,481	-
8310	Other comprehensive income that will not be reclassified to profit or loss		20,458,782	-	7,743,070	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(28)(29)	(15,380,879)	-	(51,266,536)	(1)
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(28)	2,094,637	-	(1,096,843)	-
8360	Other comprehensive loss that will be reclassified to profit or loss		(13,286,242)	-	(52,363,379)	(1)
8300	**Other comprehensive income (loss) for the year**		$ 7,172,540	-	($ 44,620,309)	(1)
8500	**Total comprehensive income for the year**		$ 121,498,127	2	$ 87,564,779	2
	Profit attributable to:					
8610	Owners of the parent		$ 101,794,807	2	$ 115,308,736	3
8620	Non-controlling interest		12,530,780	-	16,876,352	-
			$ 114,325,587	2	$ 132,185,088	3
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 112,236,799	2	$ 74,706,141	2
8720	Non-controlling interest		9,261,328	-	12,858,638	-
			$ 121,498,127	2	$ 87,564,779	2
	Earnings per share	6(38)				
9750	Basic earnings per share		$	7.34	$	8.32
9850	Diluted earnings per share		$	7.28	$	8.24

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 YEARS ENDED DECEMBER 31, 2020 AND 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent										
				Retained Earnings			Other Equity Interest					
	Notes	Share capital - common stock	Capital reserve	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
Profit		-	-	-	-	115,308,736	-	-	-	115,308,736	16,876,352	132,185,088
Other comprehensive income (loss)	6(28)	-	-	-	-	(5,923)	(48,490,283)	7,893,611	-	(40,602,595)	(4,017,714)	(44,620,309)
Total comprehensive income (loss)		-	-	-	-	115,302,813	(48,490,283)	7,893,611	-	74,706,141	12,858,638	87,564,779
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 using the equity method	6(26)	-	(950,756)	-	-	(513,217)	-	-	-	(1,463,973)	-	(1,463,973)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	10,315,671	-	-	-	-	-	-	10,315,671	-	10,315,671
Increase in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	26,227,014	26,227,014
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	1,545,121	-	(1,545,121)	-	-	-	-
Balance at December 31, 2019		$ 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
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
Profit		-	-	-	-	101,794,807	-	-	-	101,794,807	12,530,780	114,325,587
Other comprehensive income (loss)	6(28)	-	-	-	-	(38,101)	(10,662,513)	21,142,606	-	10,441,992	(3,269,452)	7,172,540
Total comprehensive income (loss)		-	-	-	-	101,756,706	(10,662,513)	21,142,606	-	112,236,799	9,261,328	121,498,127
Appropriations of 2019 earnings:	6(27)											
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 using the equity method	6(26)	-	10,032	-	-	22,673	-	-	-	32,705	-	32,705
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	3,252,539	-	-	(4,452)	-	-	-	3,248,087	-	3,248,087
Increase in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	7,966,634	7,966,634
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	(4,656,501)	-	4,656,501	-	-	-	-
Balance at December 31, 2020		$ 138,629,906	$ 202,645,942	$ 161,043,748	$ 102,451,720	$ 779,836,380	($ 124,551,979)	$ 37,236,853	($ 15,194)	$ 1,297,277,376	$ 176,869,033	$ 1,474,146,409

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 YEARS ENDED DECEMBER 31, 2020 AND 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 145,472,234	$ 163,877,947
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(34)	60,952,265	65,144,046
Amortization	6(34)	4,161,469	1,864,811
Cost of share-based payments	6(35)	4,403,815	3,831,801
Provision for doubtful accounts and sales discount	12(2)	1,705,559	1,876,660
Impairment loss	6(33)	959,481	391,323
Loss on disposal of property, plant and equipment, net	6(33)	873,283	837,950
Gain on financial assets or liabilities at fair value through profit or loss, net	6(33)	(13,727,567)	(10,996,109)
Share of profit of associates and joint ventures accounted for using equity method	6(8)	(7,825,449)	(19,634,053)
Loss on disposal of investments	6(33)	(633,645)	(1,869,967)
Interest expense	6(36)	40,148,900	66,108,704
Interest income	6(31)	(47,934,352)	(75,819,336)
Dividend income	6(32)	(4,891,042)	(6,423,484)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		9,572,395	7,762,176
Notes receivable		190,805	536,036
Accounts receivable		83,147,102	22,456,556
Accounts receivable due from related parties		6,788,779	3,418,255
Other receivables		(5,026,811)	5,878,317
Inventories		(66,341,558)	110,599,948
Prepayments		1,231,069	(299,314)
Changes in operating liabilities			
Accounts payable		167,233,525	(36,285,069)
Accounts payable to related parties		(7,829,082)	(6,831,622)
Other payables		18,463,204	(12,493,588)
Provisions for liabilities		1,449,186	(2,556,901)
Other current liabilities		9,687,771	1,233,013
Contract liabilities		1,751,652	10,310,227
Accrued pension liabilities		16,324	(179,233)
Cash inflow generated from operations		403,999,312	292,739,094
Income taxes paid		(26,375,395)	(44,721,356)
Net cash flows from operating activities		377,623,917	248,017,738

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31 2020	2019
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	6(40)	($ 65,500,041)	($ 77,521,451)
Proceeds from disposal of property, plant and equipment	6(40)	6,104,599	6,569,952
Acquisition of financial assets at fair value through profit or loss		(12,793,651)	(22,036,448)
Net cash flow from acquisition of subsidiaries	6(39)	(1,211,884)	(3,989,043)
Proceeds from disposal of financial assets at fair value through profit or loss		14,729,300	20,768,886
Acquisition of financial assets at fair value through other comprehensive income		(5,150,525)	(1,264,282)
Proceeds from disposal of financial assets at fair value through other comprehensive income		3,326,838	2,845,909
Proceeds from repayments of financial assets at amortised cost-non-current		14,171,311	25,989,262
Acquisition of financial assets at amortised cost-non-current		(7,420,291)	-
Proceeds from repayments of financial assets at amortised cost-current		1,279,800	1,369,020
Other receivables due from related parties		17,101,208	30,049,126
Acquisition of investments accounted for using equity method	6(8)	(3,131,377)	(1,243,716)
Interest received		62,711,773	76,563,195
Dividends received		10,168,019	11,228,694
Acquisition of right-of-use assets		(1,495,068)	(469,473)
Acquisition of intangible assets	6(13)	(541,250)	(21,271)
Proceeds from disposal of right-of-use asset		397,145	-
Proceeds from disposal of investments accounted for using equity method		657,350	-
(Increase) decrease in other non-current assets		(375,283)	2,036,918
Other investing activities		1,557,802	(290,947)
Net cash flows from investing activities		34,585,775	70,584,331
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term loans		65,556,050	(153,984,671)
Increase in short-term notes and bills payable		8,549,712	10,538,810
Proceeds from issuing bonds		72,922,000	36,770,000
Repayments of bonds		(40,199,748)	(11,000,000)
Proceeds from long-term debt		1,877,645	21,128,785
Repayments of long-term debt		(12,043,607)	(1,068,637)
Increase (decrease) in other non-current liabilities		449,683	(626,579)
Payment of lease liabilities		(7,701,599)	(4,712,236)
Changes in non-controlling interests	6(29)	3,110,549	4,939,701
Cash dividends paid to non-controlling interest	6(29)	(2,685,915)	(1,848,441)
Interest paid		(56,728,260)	(62,779,924)
Cash dividends paid	6(27)	(58,224,561)	(55,451,962)
Net cash flows used in financing activities		(25,118,051)	(218,095,154)
Net effect of changes in foreign currency exchange rates		(12,161,988)	(31,304,878)
Net increase in cash and cash equivalents		374,929,653	69,202,037
Cash and cash equivalents at beginning of year		857,864,362	788,662,325
Cash and cash equivalents at end of year		$ 1,232,794,015	$ 857,864,362

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were authorized for issuance by the Board of Directors on March 30, 2021.

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	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
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.

(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 1, ‘Disclosure of accounting policies’	January 1, 2023
Amendments to IAS 8, ‘Definition of accounting estimates’	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	January 1, 2022
Annual improvements to IFRS Standards 2018–2020	January 1, 2022

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”).

(2) Basis of preparation

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

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

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

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

B. The preparation of financial statements in conformity with 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:

Investor	Subsidiary	Main Business Activities	Ownership (%) December 31, 2020	Ownership (%) December 31, 2019	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	(a) (b) (c)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	
"	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments in companies primarily engaged in manufacturing of automobile wires/ electronic devices and electronic components, and services of planning, advisory and business management	100	100	
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing and sale of machinery and equipment	100	100	
"	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing and sale of machinery and equipment	100	100	

			Ownership (%)		
Investor	Subsidiary	Main Business Activities	December 31, 2020	December 31, 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	
"	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing electronic components	100	100	
"	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	
"	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	
"	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	
"	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	
"	Foxconn International Inc.	Patent applications in America	100	100	
"	Altus Technology Inc.	Leasing services	100	100	

			Ownership (%)		
Investor	Subsidiary	Main Business Activities	December 31, 2020	December 31, 2019	Note
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	
"	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	
"	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	
"	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	
"	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	100	
"	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%) December 31, 2020	Ownership (%) December 31, 2019	Note
Hon Hai Precision Industry Co., Ltd.	Fenix Brazilfenix Industria De Electronicos Ltda.	Manufacturing WIFI cards and modules	100	100	
"	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, bluetooth module, set-top box and optical network terminal	100	100	
"	Asia Pacific Telecom Co., Ltd.	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	(e)
"	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design, and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems.	51	-	(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 established Foxtron Vehicle Technologies Co., Ltd. with Hua-Chuang Automobile Information Technical Center Co., Ltd. (the "Hua-Chuang") on November 6, 2020. Hua-Chuang contributed assets with value of $7,542,000 as capital, while the Group contributed cash of $7,850,321 as capital and owned 51% equity interest. It was included in the consolidated financial statements since the setup date.

(e) 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.

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 December 31, 2020		Non-controlling interest December 31, 2019		
Name of subsidiary	Principal place of business	Amount	Ownership %	Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 22,199,143	38%	$ 23,939,629	38%	
Foxconn Ventures Pte. Ltd.	Singapore	23,229,225	46%	20,563,572	46%	
Foxconn Interconnect Technology Limited	Cayman	15,483,980	25%	15,271,092	23%	
Foxconn Industrial Internet Co., Ltd.	China	72,472,774	16%	61,422,746	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	18,972,448	59%	22,642,298	59%	
		$ 152,357,570		$ 143,839,337		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited	
	December 31, 2020	December 31, 2019
Current assets	$ 135,380,945	$ 171,075,653
Non-current assets	37,075,808	38,859,935
Current liabilities	(111,999,810)	(145,825,230)
Non-current liabilities	(1,159,695)	(1,134,435)
Total net assets	$ 59,297,248	$ 62,975,923

	Foxconn Interconnect Technology Limited	
	December 31, 2020	December 31, 2019
Current assets	$ 81,114,425	$ 82,202,432
Non-current assets	51,002,668	49,920,298
Current liabilities	(50,978,118)	(49,832,096)
Non-current liabilities	(18,756,900)	(20,011,770)
Total net assets	$ 62,382,075	$ 62,278,864

	Foxconn Ventures Pte. Ltd.	
	December 31, 2020	December 31, 2019
Current assets	$ 26,545,134	$ 15,515,189
Non-current assets	24,903,894	30,975,076
Current liabilities	(4,025)	(1,295,604)
Total net assets	$ 51,445,003	$ 45,194,661

	Foxconn Industrial Internet Co., Ltd.	
	December 31, 2020	December 31, 2019
Current assets	$ 932,125,404	$ 845,699,832
Non-current assets	62,506,190	54,267,529
Current liabilities	(528,560,676)	(503,806,489)
Non-current liabilities	(10,377,869)	(9,099,406)
Total net assets	$ 455,693,049	$ 387,061,466

	Asia Pacific Telecom Co., Ltd.	
	December 31, 2020	December 31, 2019
Current assets	$ 8,171,700	$ 10,939,105
Non-current assets	31,504,947	34,811,852
Current liabilities	(6,974,568)	(7,319,667)
Non-current liabilities	(2,962,107)	(2,675,397)
Total net assets	$ 29,739,972	$ 35,755,893

Statements of comprehensive income

	FIH Mobile Limited	
	Years ended December 31,	
	2020	2019
Revenue and other operating revenue	$ 274,842,128	$ 461,221,823
Loss for the year from continuing operations	(5,136,859)	(376,436)
Other comprehensive income (loss), net of tax	4,883,944	(1,097,822)
Total comprehensive loss for the year	($ 252,915)	($ 1,474,258)
Comprehensive loss attributable to non-controlling interest	($ 195,740)	($ 538,832)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2020	2019
Revenue and other operating revenue	$ 126,032,636	$ 135,150,328
Income for the year from continuing operations	1,257,219	7,211,148
Other comprehensive income (loss), net of tax	2,082,995	(1,050,538)
Total comprehensive income for the year	$ 3,340,214	$ 6,160,610
Comprehensive income attributable to non-controlling interest	$ 900,428	$ 1,505,152
Dividends paid to non-controlling interest	$ -	$ 743,712

	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2020	2019
Revenue and other operating revenue	$ -	$ -
Income for the year from continuing operations	10,632,011	5,877,261
Other comprehensive loss, net of tax	(2,303,007)	(404,102)
Total comprehensive income for the year	$ 8,329,004	$ 5,473,159
Comprehensive income attributable to non-controlling interest	$ 3,789,697	$ 2,490,287
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2020	2019
Revenue and other operating revenue	$ 1,846,851,234	$ 1,827,674,405
Income for the year from continuing operations	74,980,558	81,619,395
Other comprehensive (loss) income, net of tax	(37,959)	6,490
Total comprehensive income for the year	$ 74,942,599	$ 81,625,885
Comprehensive income attributable to non-controlling interest	$ 11,792,663	$ 12,910,527
Dividends paid to non-controlling interest	$ 2,685,915	$ 1,749,477

	Asia Pacific Telecom Co., Ltd.	
	Years ended December 31,	
	2020	2019
Revenue and other operating revenue	$ 13,587,443	$ 14,246,066
Loss for the year from continuing operations	(5,819,980)	(5,161,873)
Other comprehensive income, net of tax	858	3,847
Total comprehensive loss for the year	($ 5,819,122)	($ 5,158,026)
Comprehensive loss attributable to non-controlling interest	($ 3,669,850)	($ 334,301)
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	FIH Mobile Limited	
	Years ended December 31,	
	2020	2019
Net cash used in operating activities	($ 17,603,061)	($ 14,065,132)
Net cash provided by investing activities	14,737,118	44,638,058
Net cash provided by (used in) financing activities	7,932,819	(26,919,766)
Effect of exchange rates on cash and cash equivalents	1,599,237	263,137
Increase in cash and cash equivalents	6,666,113	3,916,297
Cash and cash equivalents, beginning of year	46,079,951	43,847,968
Cash and cash equivalents, end of year	$ 52,746,064	$ 47,764,265

	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2020	2019
Net cash provided by operating activities	$ 3,400,496	$ 9,676,066
Net cash used in investing activities	(10,507,921)	(12,899,454)
Net cash provided by (used in) financing activities	2,105,467	(1,992,366)
Effect of exchange rates on cash and cash equivalents	1,413,507	(122,805)
Decrease in cash and cash equivalents	(3,588,451)	(5,338,559)
Cash and cash equivalents, beginning of year	25,407,321	32,913,710
Cash and cash equivalents, end of year	$ 21,818,870	$ 27,575,151

	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2020	2019
Net cash provided by operating activities	$ 82,297	$ 182,644
Net cash provided by investing activities	12,167,737	13,350,706
Net cash provided by financing activities	-	-
Increase in cash and cash equivalents	12,250,034	13,533,350
Cash and cash equivalents, beginning of year	15,425,649	2,456,128
Cash and cash equivalents, end of year	$ 27,675,683	$ 15,989,478

	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2020	2019
Net cash provided by operating activities	$ 32,943,047	$ 28,820,961
Net cash used in investing activities	(27,659,807)	(12,611,175)
Net cash provided by financing activities	34,921,791	12,173,675
Effect of exchange rates on cash and cash equivalents	(2,860,756)	433,356
Increase in cash and cash equivalents	37,344,275	28,816,817
Cash and cash equivalents, beginning of year	283,994,561	269,144,472
Cash and cash equivalents, end of year	$ 321,338,836	$ 297,961,289

	Asia Pacific Telecom Co., Ltd.	
	Years ended December 31,	
	2020	2019
Net cash provided by operating activities	$ 1,107,170	$ 1,486,927
Net cash used in investing activities	(1,094,815)	(3,954,550)
Net cash (used in) provided by financing activities	(2,344,696)	9,669,716
Effect of exchange rates on cash and cash equivalents	30	(49)
(Decrease) increase in cash and cash equivalents	(2,332,311)	7,202,044
Cash and cash equivalents, beginning of year	8,204,093	1,002,049
Cash and cash equivalents, end of year	$ 5,871,782	$ 8,204,093

(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 recognized and derecognized using trade date accounting.

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

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

(8) 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 recognize changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:

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

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

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

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

(a) The changes in fair value of equity investments that were recognized 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 recognized as dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

(9) 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 recognized and derecognized 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 recognized in profit or loss when the asset is derecognized 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 recognized in other comprehensive income.

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

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

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

(13) 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 recognized 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 recognized in profit or loss on a straight-line basis over the lease term.

(14) Inventories

Inventories are stated at the lower of cost and net 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 recognized at cost.

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

C. When changes in an associate's equity 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 recognizes change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.

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

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

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

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

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

(16) Property, plant and equipment

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

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

C. While land is not depreciated, other property, plant and equipment that apply cost model are depreciated using the straight-line method to allocate their cost over their estimated useful lives. 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	5 ~ 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 recognized 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 recognized 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 recognizes interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognized 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 recognized 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 recognize the difference between remeasured lease liability in profit or loss.

(18) Investment property

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

(19) Intangible assets

A. Trademark 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.

F. Internally generated intangible assets—research and development expenditures

(a) Research expenditures are recognized as an expense as incurred.

(b) Development expenditures that do not meet the following criteria are recognized as expenses as incurred, but are recognized as intangible assets when the following criteria are met:

i. It is technically feasible to complete the intangible asset so that it will be available for use or sale;
ii. An entity intends to complete the intangible asset and use or sell it;
iii. An entity has the ability to use or sell the intangible asset;
iv. It can be demonstrated how the intangible asset will generate probable future economic benefits;
v. Adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and
vi. The expenditure attributable to the intangible asset during its development can be reliably measured.

(20) Impairment of non-financial assets

A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognized.

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

C. For the purpose of impairment testing, goodwill acquired in a business 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 recognized 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 recognized 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 recognized in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognized 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 recognized in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognizing in profit or loss for loan commitments or financial guarantee contracts.

(24) Bonds payable

Ordinary corporate bonds issued by the Group are initially recognized at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from 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 recognized initially at net fair value as 'financial assets or financial liabilities at fair value through profit or loss'. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognized as 'gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss'.

(b) The host contracts of bonds or are initially recognized at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is 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 recognized in 'capital surplus—share options' at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.

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

(e) When bondholders exercise conversion options, the liability component of the bonds shall be remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and 'capital surplus—share options'.

(26) <u>Derecognition of financial liabilities</u>

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

(27) <u>Offsetting financial instruments</u>

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

(28) <u>Non-hedging and embedded derivatives</u>

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

B. Under the financial assets, the hybrid contracts embedded with derivatives are initially recognized as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and financial assets at 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) <u>Provisions</u>

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

(30) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognized in the balance sheet in respect of defined 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 recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.

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

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

Employees' compensation and directors' and supervisors' remuneration are recognized 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 recognized as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognized is based on the number of equity instruments that eventually vest.

B. Restricted stocks:

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

(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 recognizes 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 recognizes the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognizes 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 recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.

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

C. Deferred income tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business 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 recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred income tax assets are reassessed.

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

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

(33) Dividends

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

(34) Revenue recognition

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

B. The Group 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 recognized on the basis of the contract terms, which are calculated by predetermined rates and the actual usage volume.

(b) Fixed monthly service fees are recognized monthly.

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

C. The Group recognizes 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 recognized asset is amortised and consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognizes 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 recognized as expenses.

D. Sales revenue is recognized based on the price specified in the contract, net of the estimated sales discounts and allowances. Revenue is only recognized to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. The contract cost does not include a significant financing component as the sales are made with credit term consistent with market practice.

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

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

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

(35) Government grants

Government grants are recognized in profit or loss on a systematic basis over the periods in which the Group recognizes expenses for the related costs for which the grants are intended to compensate. Government grants related to property, plant and equipment are recognized as 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 recognized amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

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

(37) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

The preparation of these consolidated financial statements requires management to make critical judgments in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are 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 recognizes revenue at gross amount of consideration to which it expects to be entitled in exchange for those goods or services transferred. The Group is an agent if its performance obligation is to arrange for the provision of goods or services by another party. The Group recognizes revenue at the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the other party to provide its goods or services.

Indicators that the Group controls the 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 recognized 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 December 31, 2020, the Group recognized goodwill after impairment assessment of $14,916,895.

C. Evaluation of inventories

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

As of December 31, 2020, the carrying amount of inventories was $582,113,735.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	December 31, 2020	December 31, 2019
Cash on hand and revolving funds	$ 146,814	$ 216,905
Checking accounts and demand deposits	1,008,741,819	649,335,476
Cash equivalents - Time deposits	215,392,563	208,182,131
Cash equivalents - Repo bonds	8,512,819	129,850
	$ 1,232,794,015	$ 857,864,362

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

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

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

	December 31, 2020	December 31, 2019
Assets		
Current items:		
Beneficiary certificates	$ 535,164	$ 639,679
Derivatives	5,750,430	2,312,370
	$ 6,285,594	$ 2,952,049
Non-current items:		
Equity instruments	$ 3,187,930	$ 12,744,243
Beneficiary certificates	79,443,386	63,546,321
Derivatives	1,049,870	6,370,161
	$ 83,681,186	$ 82,660,725
Liabilities	December 31, 2020	December 31, 2019
Current items:		
Derivatives	($ 2,291,221)	($ 1,881,685)

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 and convertible bonds payable.

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

	Years ended December 31,	
	2020	2019
Equity instruments	1,975,357	$ 9,373,702
Beneficiary certificates	9,686,785	(4,720,893)
Derivatives	2,065,425	6,343,300
	$ 13,727,567	$ 10,996,109

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

	December 31, 2020		
Derivative Financial Assets	Contract amount (Notional Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD (BUY)	1,600,000	2016.09.13~2021.09.24
	JPY (BUY)	38,000,000	2020.12.11~2021.06.28
	TWD (SELL)	38,582,000	2020.12.11~2021.06.28
	JPY (SELL)	61,555,000	2016.09.13~2021.09.24
Foreign exchange forward contracts	RMB (BUY)	59,779,402	2020.10.26~2021.06.23
	CZK (BUY)	1,070,550	2020.12.28~2021.02.26
	BRL (BUY)	262,540	2020.12.28~2021.01.29
	JPY (BUY)	14,216,752	2020.11.04~2021.02.08
	USD (BUY)	50,000	2020.12.31~2021.01.06
	RMB (SELL)	325,505	2020.12.31~2021.01.06
	USD (SELL)	9,208,233	2020.10.26~2021.06.23
Convertible contract	USD	30,000	2016.12.19~2021.12.15
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24
Derivative Financial Liabilities			
Current items:			
Cross currency swap contracts	USD (BUY)	3,050,000	2020.03.03~2021.07.14
	TWD (SELL)	88,925,000	2020.03.03~2021.07.14
Foreign exchange forward contracts	USD (BUY)	420,128	2020.06.08~2021.04.30
	BRL (BUY)	260,490	2020.12.28~2021.01.29
	MXN (BUY)	3,619,834	2020.12.09~2021.02.26
	RMB (BUY)	4,070,580	2020.12.17~2021.05.31
	USD (SELL)	852,000	2020.12.09~2021.05.31
	RMB (SELL)	2,616,495	2020.12.04~2021.02.09
	MXN (SELL)	452,693	2020.06.08~2021.04.30

	December 31, 2019		
Derivative Financial Assets	Contract amount (Notional 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
Capital guarantee financial product	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

(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 financial 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	December 31, 2020	December 31, 2019
Equity instruments	$ 55,486,110	$ 59,365,998
Valuation adjustment	31,587,979	9,441,219
	$ 87,074,089	$ 68,807,217

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

	Years ended December 31,	
	2020	2019
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	$ 19,999,225	$ 4,720,616
Cumulative gains (loss) reclassified to retained earnings due to derecognition	($ 4,656,501)	$ 1,545,121

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	December 31, 2020	December 31, 2019
Current items:		
Capital guarantee financial products	$ -	$ 18,341,333
Time deposits with maturity over three months	36,252,968	33,401,517
Refundable deposits	1,815,433	758,872
Restricted bank deposits	468,414	133,411
Pledged time deposits	246,751	319,744
	$ 38,783,566	$ 52,954,877
Non-current items:		
Financial bonds-trust fund	$ 11,321,960	$ 12,484,790
Time deposits with maturity over twelve months	6,010,077	-
Restricted bank deposits	1,400,641	-
Pledged time deposits	53,352	43,779
	$ 18,786,030	$ 12,528,569

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

	Years ended December 31,	
	2020	2019
Interest income	$ 3,867,799	$ 2,337,822

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of December 31, 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

	December 31, 2020	December 31, 2019
Notes receivable	$ 249,501	$ 440,306
Accounts receivable	909,750,714	992,631,562
Less: Allowance for sales returns and allowances	(6,929,985)	(5,793,430)
	$ 903,070,230	$ 987,278,438

A. As of December 31, 2020 and 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 December 31, 2020 and 2019, the Group had accounts receivable are expected to be factored were classified as financial assets at fair value through other comprehensive income in the amounts of $109,052,508 and $108,993,188, 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 derecognized the transferred accounts receivable.

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

December 31, 2020			
Accounts receivable factoring not due yet	Amount of accounts receivable derecognized	Amount advanced	Amount of consideration retained
$ 37,739,204	$ 37,739,204	$ 37,739,204	$ -

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

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

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

E. For the years ended December 31, 2020 and 2019, the financing charges (expenses) incurred from accounts receivable factoring information 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

	December 31, 2020	December 31, 2019
Tax refund receivable	$ 30,296,437	$ 27,552,147
Interest receivable	13,230,731	28,008,152
Loans to others	2,181,655	2,280,745
Others	12,528,896	10,013,255
	$ 58,237,719	$ 67,854,299

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

	December 31, 2020	December 31, 2019
Raw materials	$ 184,832,767	$ 148,887,252
Work in process	124,724,802	105,747,965
Finished goods	268,629,479	261,457,747
Inventory in transit	30,145,057	23,526,271
	608,332,105	539,619,235
Less: Allowance for inventory obsolescence and market price decline	(26,218,370)	(23,847,058)
	$ 582,113,735	$ 515,772,177

Expenses and losses incurred on inventories for the years ended December 31, 2020 and 2019 were as follows:

	Years ended December 31,	
	2020	2019
Cost of inventories sold	$ 5,057,980,656	$ 5,032,378,954
Loss on inventory obsolescence and market price decline (Gain from price recovery)	2,441,825	(303,359)
Revenue from sale of scraps	(5,711,177)	(5,431,538)
Others	393,038	298,513
	$ 5,055,104,342	$ 5,026,942,570

As the Group sold some inventory with net realizable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the year ended December 31, 2019.

(8) Investments accounted for using equity method

	2020	2019
At January 1	$ 168,631,642	$ 160,316,664
Addition of investments accounted for using equity method	3,131,377	1,243,716
Disposal of investments accounted for using equity method	(23,705)	(4,493,137)
Earnings distribution of investments accounted for using equity method	(5,262,181)	(4,805,210)
Share of profit or loss of investments accounted for using equity method	7,825,449	19,634,053
Changes in retained earnings	22,673	(513,217)
Changes in capital surplus	10,032	(950,756)
Changes in other equity items	2,592,295	1,931,534
Impairment loss	-	(157,082)
Others	(1,728,141)	(3,574,923)
At December 31	$ 175,199,441	$ 168,631,642

A. 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 recognized 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).

B. The Group has assessed impairment of certain investees for the years ended December 31, 2020 and 2019, and has accrued impairment loss of $0 and $157,082, respectively (shown as “other gains and losses”).

C. 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 December 31, 2020	Shareholding ratio December 31, 2019	Nature of relationship	Method of measurement
Sharp Corporation	Japan	42%	42%	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	34%	Supplier	Equity method

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

Balance sheet

	Sharp Corporation December 31, 2020	Sharp Corporation December 31, 2019
Current assets	$ 328,978,941	$ 318,630,526
Non-current assets	206,441,054	214,183,459
Current liabilities	(258,063,115)	(254,314,425)
Non-current liabilities	(191,282,832)	(185,840,064)
Total net assets	86,074,048	92,659,496
Effect of accounting principles	(5,682,633)	(11,943,340)
The fair value adjustment of trademarks, other intangible net assets and tangible net assets	110,989,019	112,859,837
Total net assets after adjustment	$ 191,380,434	$ 193,575,993
Share in associate's net assets (Note)	$ 73,338,398	$ 73,410,848
Goodwill	12,197,171	12,450,964
Others	(670,048)	(975,970)
Carrying amount of the associate	$ 84,865,521	$ 84,885,842

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

	Foxconn Technology Co., Ltd.	
	December 31, 2020	December 31, 2019
Current assets	$ 113,612,184	$ 108,072,195
Non-current assets	55,497,536	56,503,622
Current liabilities	(58,012,616)	(54,840,529)
Non-current liabilities	(828,349)	(1,129,678)
Total net assets	$ 110,268,755	$ 108,605,610
Share in associate's net assets	$ 32,501,783	$ 32,011,570
Goodwill	338,190	338,190
Others	(592,437)	3,930
Carrying amount of the associate	$ 32,247,536	$ 32,353,690

	Zhen Ding Technology Holding Limited	
	December 31, 2020	December 31, 2019
Current assets	$ 99,312,005	$ 83,203,716
Non-current assets	81,808,482	56,677,619
Current liabilities	(63,423,798)	(39,032,879)
Non-current liabilities	(13,658,813)	(10,504,355)
Total net assets	$ 104,037,876	$ 90,344,101
Share in associate's net assets	$ 25,297,197	$ 22,741,808
Others	122,937	(28,971)
Carrying amount of the associate	$ 25,420,134	$ 22,712,837

Statement of comprehensive income

	Sharp Corporation	
	Years ended December 31,	
	2020	2019
Revenue	$ 645,878,758	$ 676,371,949
Profit for the year from continuing operations	2,500,510	18,648,819
Other comprehensive income, net of tax	865,144	7,421,513
Total comprehensive income	3,365,654	26,070,332
Effect of accounting principles	5,383,833	10,277,033
Total comprehensive income after adjustment	$ 8,749,487	$ 36,347,365
Dividends received from associates	$ 1,105,471	$ 1,277,406

	Foxconn Technology Co., Ltd. Years ended December 31, 2020	2019
Revenue	$ 104,789,599	$ 99,802,129
Profit for the year from continuing operations	4,686,123	7,037,114
Other comprehensive income, net of tax	513,048	6,824,527
Total comprehensive income	$ 5,199,171	$ 13,861,641
Dividends received from associates	$ 1,042,301	$ 1,334,145

	Zhen Ding Technology Holding Limited Years ended December 31, 2020	2019
Revenue	$ 131,278,537	$ 120,067,508
Profit for the year from continuing operations	11,508,290	12,401,617
Other comprehensive income (loss), net of tax	1,194,101	(3,312,504)
Total comprehensive income	$ 12,702,391	$ 9,089,113
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 summarized below:

As of December 31, 2020 and 2019, the carrying amount of the Group's individually immaterial associates amounted to $32,666,250 and $28,679,273, respectively.

	Years ended December 31, 2020	2019
Profit for the year from continuing operations	$ 7,256,748	$ 3,351,246
Other comprehensive income (loss), net of tax	1,371,830	(779,886)
Total comprehensive income	$ 8,628,578	$ 2,571,360

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

	December 31, 2020	December 31, 2019
Sharp Corporation	$ 95,941,221	$ 103,325,835
Foxconn Technology Co., Ltd.	22,263,548	27,600,129
Zhen Ding Technology Holding Limited	34,828,781	38,968,380
	$ 153,033,550	$ 169,894,344

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

i. The Group is the single largest shareholder of Sharp Corporation with a 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 indicate that the Group has no current ability to direct the relevant activities of Sharp Corporation. Thus, the Group has no control, but only has significant influence, over the investee.

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

iii. The Group is the single largest shareholder of Zhen Ding Technology Holding Limited with a 32% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Zhen Ding Technology Holding Limited, the Group has no control, but only has significant influence, over the investee.

(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 as at January1	$ 14,233,757	$ 120,585,604	$ 67,413,132	$ 9,530,930	$ 47,344,561	$ 28,415,269	$ 287,523,253
Additions	185,346	3,069,325	20,683,563	1,352,450	16,620,782	23,985,927	65,897,393
Transfer	1,181	2,471,466	3,424,276	1,137,498	3,732,238	(16,962,187)	(6,195,528)
Acquired through business combinations	-	2,396	147	-	1,384,078	1,195,685	2,582,306
Disposals	(58,861)	(600,188)	(3,891,260)	(208,172)	(1,838,861)	(330,269)	(6,927,611)
Depreciation charge	-	(10,388,031)	(22,493,118)	(3,162,970)	(15,487,260)	-	(51,531,379)
Impairments	-	-	(959,481)	-	-	-	(959,481)
Net exchange differences	(2,030,887)	419,248	255,356	(51,421)	(1,470,554)	(418,717)	(3,296,975)
Closing net book amount as at December 31	$ 12,330,536	$ 115,559,820	$ 64,432,615	$ 8,598,315	$ 50,284,984	$ 35,885,708	$ 287,091,978
At December 31, 2020							
Cost	$ 12,330,536	$ 214,266,695	$ 279,733,859	$ 41,002,101	$ 174,306,451	$ 35,885,708	$ 757,525,350
Accumulated depreciation and impairment	-	(98,706,875)	(215,301,244)	(32,403,786)	(124,021,467)	-	(470,433,372)
	$ 12,330,536	$ 115,559,820	$ 64,432,615	$ 8,598,315	$ 50,284,984	$ 35,885,708	$ 287,091,978

	2019						
At January 1, 2019	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Construction in progress	Total
Cost	$ 4,187,609	$ 199,046,485	$ 249,832,617	$ 8,768,524	$ 151,844,877	$ 24,418,437	$ 638,098,549
Accumulated depreciation and impairment	-	(81,242,477)	(169,196,450)	(7,112,646)	(102,686,964)	-	(360,238,537)
	$ 4,187,609	$ 117,804,008	$ 80,636,167	$ 1,655,878	$ 49,157,913	$ 24,418,437	$ 277,860,012
2019							
Opening net book amount as at January1	$ 4,187,609	$ 117,804,008	$ 80,636,167	$ 1,655,878	$ 49,157,913	$ 24,418,437	$ 277,860,012
Additions	7,505,720	15,068,196	14,351,055	660,831	12,788,063	19,100,838	69,474,703
Transfer	-	6,479,118	5,799,056	78,160	580,476	(13,898,334)	(961,524)
Acquired through business combinations	1,319,286	459,236	7,054	8,501,571	156,039	1,604,762	12,047,948
Disposals	-	(159,250)	(2,299,953)	(49,796)	(1,176,296)	(1,566,386)	(5,251,681)
Depreciation charge	-	(12,770,961)	(27,207,430)	(565,709)	(16,204,358)	-	(56,748,458)
Impairments	-	-	(95,971)	-	-	-	(95,971)
Net exchange differences	1,221,142	(6,294,743)	(3,776,846)	(750,005)	2,042,724	(1,244,048)	(8,801,776)
Closing net book amount as at December 31	$ 14,233,757	$ 120,585,604	$ 67,413,132	$ 9,530,930	$ 47,344,561	$ 28,415,269	$ 287,523,253
At December 31, 2019							
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

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, including dormitories, business vehicles and office.

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

	December 31, 2020	December 31, 2019
	Carrying amount	Carrying amount
Land and land use right	$ 18,525,528	$ 21,248,308
Buildings	25,881,653	23,633,305
Other equipment	1,861,504	1,878,727
	$ 46,268,685	$ 46,760,340

	Years ended December 31,	
	2020	2019
	Depreciation charge	Depreciation charge
Land and land use right	$ 821,887	$ 2,372,018
Buildings	8,194,638	5,731,167
Other equipment	404,361	292,403
	$ 9,420,886	$ 8,395,588

D. For the years ended December 31, 2020 and 2019, the additions to right-of-use assets were $16,428,979 and $11,422,804, respectively.

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

	Years ended December 31,	
	2020	2019
Items affecting profit or loss		
Interest expense on lease liabilities	$ 1,193,246	$ 1,174,008
Expense on short-term lease contracts	$ 4,084,492	$ 3,385,617

F. For the years ended December 31, 2020 and 2019, the Group’s total cash outflow for leases were $14,077,260 and $9,741,334, 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:

	December 31, 2020	December 31, 2019
No later than one year	$ 469,917	$ 496,589
Later than one year but not later than five years	1,517,607	1,941,955
	$ 1,987,524	$ 2,438,544

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

	December 31, 2020	
	Current	Non-current
Undiscounted lease payments	$ 467,917	$ 1,517,607
Unearned finance income	(8,636)	(58,441)
Net investment in lease	$ 459,281	$ 1,459,166

	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
Year ended December 31		
Opening net book amount as at January 1	$ 4,419,912	$ 2,523,963
Transfer	7,411,747	418,901
Acquired through business combinations	-	2,047,982
Depreciation charge	(737,696)	(272,910)
Net exchange differences	(10,690)	(298,024)
Closing net book amount as at December 31	$ 11,083,273	$ 4,419,912
At December 31		
Cost	$ 15,528,707	$ 8,015,199
Accumulated depreciation and impairment	(4,445,434)	(3,595,287)
	$ 11,083,273	$ 4,419,912

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

	Years ended December 31,	
	2020	2019
Rental income from the lease of the investment property	$ 894,888	$ 548,677
Direct operating expenses arising from the investment property that generated rental income for the year	$ 737,696	$ 272,910

B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. There was no impairment loss during the years ended December 31, 2020 and 2019.

C. The fair value of the investment property held by the Group as at December 31, 2020 and 2019 was $28,531,066 and $5,045,896, 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	Goodwill	Concession	Patents	Trademarks	Developed technology	Technology in progress	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 amortization and impairment	(2,473,634)	(3,810,083)	(2,911,823)	(305,822)	(1,468,219)	-	(210,553)	(11,180,134)
	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ -	$ 1,534,283	$ 41,380,353
Opening net book amount as at January 1	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ -	$ 1,534,283	$ 41,380,353
Acquired through business combinations	-	-	142,697	-	-	6,360,000	-	6,502,697
Additions	-	412,000	26,487	102,763	-	-	-	541,250
Amortization charge	-	(909,487)	(352,563)	(236,257)	(641,298)	-	(162,968)	(2,302,573)
Purchase price allocation	187,712	-	-	-	-	-	-	187,712
Net exchange differences	(677,358)	-	(332,454)	(353,268)	(115,411)	-	(70,865)	(1,549,356)
Closing net book amount as at December 31	$ 14,916,895	$ 9,861,685	$ 1,378,038	$ 8,928,927	$ 2,014,088	$ 6,360,000	$ 1,300,450	$ 44,760,083
At December 31								
Cost	$ 17,266,764	$ 14,581,255	$ 4,323,547	$ 9,447,950	$ 4,026,924	$ 6,360,000	$ 1,657,536	$ 57,663,976
Accumulated amortization and impairment	(2,349,869)	(4,719,570)	(2,945,509)	(519,023)	(2,012,836)	-	(357,086)	(12,903,893)
	$ 14,916,895	$ 9,861,685	$ 1,378,038	$ 8,928,927	$ 2,014,088	$ 6,360,000	$ 1,300,450	$ 44,760,083

	2019						
At January 1	Goodwill	Concession	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 amortization and impairment	(2,440,238)	-	(2,563,462)	(72,280)	(760,559)	(16,390)	(5,852,929)
	$ 15,051,009	$ -	$ 2,340,163	$ 7,611,249	$ 3,583,090	$ 1,771,514	$ 30,357,025
Opening net book amount as at January 1	$ 15,051,009	$ -	$ 2,340,163	$ 7,611,249	$ 3,583,090	$ 1,771,514	$ 30,357,025
Acquired through business combinations	861,693	10,460,762	-	2,221,851	-	-	13,544,306
Additions	-	-	21,261	10	-	-	21,271
Amortization charge	-	(101,590)	(423,090)	(241,865)	(705,269)	(200,594)	(1,672,408)
Impairment loss	(95,037)	-	-	-	(43,233)	-	(138,270)
Net exchange differences	(411,124)	-	(44,463)	(175,556)	(63,791)	(36,637)	(731,571)
Closing net book amount as at December 31	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
At December 31							
Cost	$ 17,880,175	$ 14,169,255	$ 4,805,694	$ 9,721,511	$ 4,239,016	$ 1,744,836	$ 52,560,487
Accumulated amortization and impairment	(2,473,634)	(3,810,083)	(2,911,823)	($ 305,822)	($ 1,468,219)	(210,553)	(11,180,134)
	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353

A. 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 the next 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, 2020, pre tax discount rate is 16.5%.

Based on previous assessment, there is no impairment loss on goodwill as of December 31, 2020.

B. The details of amortization are as follows:

	Years ended December 31,	
	2020	2019
Operating costs	$ 2,302,573	$ 1,672,408

(14) Other non-current assets

	December 31, 2020	December 31, 2019
Utility duct access	$ 913,198	$ 1,095,837
Computer software cost	2,369,522	2,713,429
Refundable deposits	2,483,407	2,737,880
Assets recognized for incremental costs of obtaining contract with customers	2,146,582	2,081,358
Prepayments for equipment	1,748,399	704,407
Others	6,073,563	6,502,388
	$ 15,734,671	$ 15,835,299

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 later 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., recognizes 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 recognized 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 recognized amortised costs of $1,858,896 and $192,403 in profit or loss for the years ended December 31, 2020 and 2019.

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

(15) Short-term notes and bills payable

	December 31, 2020	December 31, 2019
Commercial paper	$ 39,139,779	$ 30,590,067
Less: Unamortized discount	(37,886)	(61,771)
	$ 39,101,893	$ 30,528,296
Interest rates per annum	0.498%~1.238%	0.718%~1.438%

(16) Short-term loans

Type of loans	December 31, 2020	Interest rate range	Collateral
Bank loans			
Credit loans	$ 446,422,100	0.08%~8%	None

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

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

December 31, 2020			
Description	Gross amount of recognized financial assets and liabilities	Gross amount of recognized 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	$ 1,259,254,404	$ 1,259,254,404	$ -

	December 31, 2019		
Description	Gross amount of recognized financial assets and liabilities	Gross amount of recognized 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	$ -

(17) Other payables

	December 31, 2020	December 31, 2019
Awards and salaries payable	$ 54,865,333	$ 50,765,551
Accrued interest payable	11,989,073	28,568,433
Employees' bonuses payable	20,510,641	17,584,644
Payables for equipment	22,979,363	22,418,721
Consumption goods expense payable (including indirect materials)	12,695,792	10,509,888
Royalty fees payable	6,186,346	7,206,087
Tax payable	6,074,678	6,152,745
Restricted stock repurchase obligation	3,436,024	4,052,806
Others	81,439,965	70,473,854
	$ 220,177,215	$ 217,732,729

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 recognizes the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date.

(18) Other current liabilities

	December 31, 2020	December 31, 2019
Receipts in advance of payments for equipment on behalf of others	$ 17,510,796	$ 8,218,433
Contract liabilities - advance payment	17,761,388	18,231,021
Contract liabilities - deferred income	7,451,145	6,922,868
Bonds payable maturing within one year	42,231,956	38,546,364
Long-term loans maturing within one year	14,718,255	14,553,911
Others	5,799,671	5,404,263
	$ 105,473,211	$ 91,876,860

(19) Bonds payable

	December 31, 2020	December 31, 2019
Convertible bonds payable	$ 14,778,442	$ 16,596,000
Add: Premium on bonds payable	7,500	7,500
Less: Discount on bonds payable	(442,599)	(752,592)
	14,343,343	15,850,908
Corporate bonds payable	130,400,000	124,450,000
Foreign unsecured corporate bonds	99,180,176	73,750,800
	243,923,519	214,051,708
Less: Current portion (shown as "other current liabilities")	(42,231,956)	(38,546,364)
	$ 201,691,563	$ 175,505,344

A. First overseas convertible bond issue of 2017

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

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of December 31, 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) which was adjusted by the Company on July 31, 2020 based on the conversion rules of the first overseas convertible bond issue of 2017.

(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.

(f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds' par value upon three years from the issue date. On November 6, 2020, bondholders requested to redeem bonds totaling $1,817,558 (USD 60,200 thousand).

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 five 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) As the bondholders have the right to request the Company to redeem the bond at the price of the bond's par value after three years from the bonds' issue date (February 12, 2021 is the selling base day of the bondholders), the subsidiary, ShunSin Technology Holdings Limited, needs to redeem the bonds at par value, therefore the corporate bonds payable and the financial assets and liabilities at fair value through profit or loss-non-current were reclassified into other current liabilities. Nevertheless, the bonds payable is not required to be fully paid off within one year.

(d) In accordance with the conversion rules, bondholders have the right to request the Company to redeem the bonds at the price of the bonds' par value after three years from the bonds' issue date. On February 12, 2021, no bondholder has requested to redeem the bonds.

(e) The conversion options of the bonds were separated from liabilities and recognized respectively as equity and liabilities at its issuance 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

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

	December 31, 2020		December 31, 2019	
Embedded derivatives (i.e. put options and redemption rights)	$	2,250	($	22,800)
Valuation gain		300		25,050
	$	2,550	$	2,250

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	December 31, 2020
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	0.9952%~ 1.0452%	None	$ 16,376,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/25	0.4800%	None	4,552,600
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	2,022,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	Yes	1,147,355
First Commercial Bank	2015/04/09~ 2022/03/10	1.5433%	None	1,929
The Shanghai Commercial & Savings Bank, Ltd.	2013/6/17~ 2028/04/15	1.6700%	Yes	11,400
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	Yes	322,240
Jih Sun International Bank Ltd.	2019/11/25~ 2022/11/25	1.0300%	None	1,000,000
Agricultural Bank of China Limited	2017/5/23~ 2027/12/26	4.4100%~ 4.900%	None	6,549,138
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	8,737
SG Equipment Finance Czech Republic s.r.o.	2017/11/09~ 2022/08/15	3.4700%	Yes	2,404
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2022/12/26	1.8499%	None	840,000
Other loan				
China Bills Finance Corporation etc. syndicated loan	2018/8/22~ 2021/08/21	1.038%~ 1.046%	None	13,500,000
				46,334,660
Less: Current portion				(14,718,255)
Administration fee of syndicated loans				(12,555)
Unamortized discount				(10,653)
				$ 31,593,197

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%	None	5,038,500
Citi Bank	2017/05/17~ 2020/05/17	0.5500%	None	2,760,000
ING Bank, N.V. etc. syndicated loan	2013/01/07~ 2020/07/29	1.7900%	None	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%	Yes	1,235,613
First Commercial Bank	2015/04/09~ 2022/04/09	1.8076%	None	3,472
The Shanghai Commercial & Savings Bank, Ltd.	2013/6/17~ 2028/04/15	1.9900%~ 2.2000%	Yes	14,782
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	Yes	361,628
Jih Sun International Bank Ltd.	2019/11/25~ 2022/11/25	1.0300%	None	1,000,000
Agricultural Bank of China Limited	2017/5/23~ 2027/12/26	4.4100%~ 4.900%	None	6,332,503
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.6500%	None	1,000
Other loan				
China Bills Finance Corporation etc. syndicated loan	2017/12/25~ 2020/4/25	1.038%~ 1.046%	None	19,900,000
Others			None	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

A. Throughout the term of Mizuho Corporate Bank Ltd., JihSun International Commercial Bank Co., Ltd., ING Bank, N.V., First Commercial Bank, Citibank Ltd. and ChinaTrust Commercial Bank Ltd., etc. syndicated long-term loan agreement, the Group shall maintain certain financial ratios including current ratio, net debt to tangible assets and interest coverage ratio, to be tested semi-annually and annually on consolidated basis.

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

	December 31, 2020	December 31, 2019
Present value of defined benefit obligations	$ 1,944,761	$ 1,954,134
Fair value of plan assets	(543,215)	(566,295)
Net defined benefit liability	$ 1,401,546	$ 1,387,839

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

	2020		
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	$ 1,954,134	$ 566,295	$ 1,387,839
Current service cost	8,223	-	8,223
Interest income	-	4,530	(4,530)
Interest expense	15,633	-	15,633
	1,977,990	570,825	1,407,165
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	21,537	(21,537)
Change in financial assumptions	94,390	-	94,390
Experience adjustments	(25,227)	-	(25,227)
	69,163	21,537	47,626
Pension fund contribution	-	15,947	(15,947)
Paid pension	(102,392)	(65,094)	(37,298)
At December 31	$ 1,944,761	$ 543,215	$ 1,401,546

	2019		
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	$ 2,085,143	$ 651,298	$ 1,433,845
Current service cost	10,865	-	10,865
Interest income	-	7,165	(7,165)
Interest expense	22,937	-	22,937
	2,118,945	658,463	1,460,482
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	23,659	(23,659)
Change in financial assumptions	73,724	-	73,724
Experience adjustments	(42,661)	-	(42,661)
	31,063	23,659	7,404
Pension fund contribution	-	17,929	(17,929)
Paid pension	(195,874)	(133,756)	(62,118)
At December 31	$ 1,954,134	$ 566,295	$ 1,387,839

(d) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2020 and 2019 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

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

	2020	2019
Discount rate	0.4%	0.80%
Future salary increases	3.5%	3.50%

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

Because the main actuarial assumption changed, the present value of defined benefit obligation is affected. The analysis was as follows:

	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
December 31, 2020				
Effect on present value of defined benefit obligation	($ 59,721)	$ 62,244	$ 55,505	($ 53,680)
December 31, 2019				
Effect on present value of defined benefit obligation	($ 61,696)	$ 64,388	$ 57,843	($ 55,861)

The sensitivity analysis above is based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analysing sensitivity and the method of calculating net pension liability in the balance sheet are the same.

The methods and types of assumptions used in preparing the sensitivity analysis did not change compared to the previous period

(g) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2021 amount to $15,845.

(h) As of December 31, 2020, the weighted average duration of the retirement plan is 13 years

B. Defined contribution plans

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

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

(c) The pension costs under the defined contribution pension plans of the Group for the years ended December 31, 2020 and 2019 were $10,737,739 and $15,145,169, respectively. As a result of the coronavirus pandemic in China in early 2020, the local government reduced by half the pension insurance for a period of six months from February 2020.

(22) Share-based payment

As of December 31, 2020 and 2019, the share-based payment transactions of Foxconn Interconnect Limited and Foxconn Industrial Internet Co., Ltd., 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	349,440,000	Note (1)
Employee restricted shares plans	January 1, 2016	65,624,000	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)
〃	November and December, 2020	6,483,000	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 March 31, 2017 in accordance with the number of the grantees' shares 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 March 31, 2018 in accordance with the number of the grantees' shares at 12% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022.

Note 2: 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 exercises issue annually in five years, each issue exercises 20% equally.

Note 5: Vested immediately.

Note 6: Vesting period is over 1 to 4 years starting 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 USD 0.25 per share. The significant inputs into the model were weighted average cost of capital of 13.4%, perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the years ended December 31, 2020 and 2019, expenses incurred on senior management share grant plan were $129,724 (USD4,390 thousand) and $205,459 (USD6,647 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 USD0.375 per share. The significant input applied in this approach was price/earnings ratio of 13.5. For the years ended December 31, 2020 and 2019, expenses incurred on employees' restricted share plan were $0 (USD0) and a reversal of $11,591 (USD375 thousand), respectively.

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

The fair value of shares granted was RMB3,873,301 thousand. For the years ended December 31, 2020 and 2019, expenses incurred on restricted share plan were $3,894,434 (RMB909,532 thousand) and $3,191,075 (RMB712,962 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 years ended December 31, 2020 and 2019, expenses incurred on employee stock options were $274,570 (RMB64,125 thousand) and $185,236 (RMB41,386 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 from 2018. For the years ended December 31, 2020 and 2019, expenses incurred on share award scheme were $63,096 (USD2,135 thousand) and $123,578 (USD4,182 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 years ended December 31, 2020 and 2019 were $41,991 (USD1,421 thousand) and $115,665 (USD3,742 thousand), respectively.

(23) Other non-current liabilities

	December 31, 2020	December 31, 2019
Deferred government grants	$ 4,598,516	$ 3,040,714
Reserve for retirement pension	1,460,160	1,443,836
Contract liabilities-non-current	1,693,008	-
Others	3,231,652	2,781,969
	$ 10,983,336	$ 7,266,519

(24) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2020	$ 2,707,812	$ 369,953	$ 17,481	$ 3,095,246
Provisions during the year	3,252,760	37,962	1,138	3,291,860
Used during the year	(642,717)	-	(9,334)	(652,051)
Unused amounts reversed	(1,045,457)	-	(1,248)	(1,046,705)
Exchange differences	(143,918)	-	-	(143,918)
At December 31, 2020	$ 4,128,480	$ 407,915	$ 8,037	$ 4,544,432

Analysis of total provisions:

	December 31, 2020	December 31, 2019
Current	$ 4,136,517	$ 2,725,293
Non-current	$ 407,915	$ 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 recognized at the present value of costs which was estimated to be incurred for dismantling, removing the asset and restoring the site. The decommissioning activities are ongoing.

(25) Share capital – common stock

A. As of December 31, 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 December 31, 2020, 94,433 thousand units of GDRs were outstanding, which represents 188,867 thousand shares of common stock.

C. Treasury stocks

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

(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.

	2020				
	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	-	3,252,539	-	-	3,252,539
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	10,032	-	10,032
At December 31, 2020	$ 88,501,031	$102,442,097	$ 10,603,561	$ 1,099,253	$202,645,942

	2019				
	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	-	10,315,671	-	-	10,315,671
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	(950,756)	-	(950,756)
At December 31, 2019	$ 88,501,031	$ 99,189,558	$ 10,593,529	$ 1,099,253	$199,383,371

(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 the Articles of Incorporation.

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

The Company is currently at a developing stage. The Company's dividend distribution policy is subject to the Company's current and future investment environment, fund requirements, competition from local and abroad, and capital budgets, as well as taking into consideration the interests of shareholders and the long-term financial planning. Shareholder dividends are 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 2020 earnings was proposed during the board meeting on March 30, 2021. The appropriation of 2019 earnings had been resolved at the shareholders' meeting on June 23, 2020. Details are summarized as follows:

	2020		2019	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 9,711,843	$ -	$ 11,530,874	$ -
Special reserve	(15,136,594)	-	42,141,793	-
Cash dividends	55,451,962	4.0	58,224,561	4.2
	$ 50,027,211	$ 4.0	$ 111,897,228	$ 4.2

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	25,301,449	(12,757,150)	12,544,299
- Associates	497,658	2,094,637	2,592,295
At December 31, 2020	$ 37,236,853	($ 124,551,979)	($ 87,315,126)

	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	3,320,113	(47,393,440)	(44,073,327)
- Associates	3,028,377	(1,096,843)	1,931,534
At December 31, 2019	$ 11,437,746	($ 113,889,466)	($ 102,451,720)

(29) Non-controlling interests

	Years ended December 31,	
	2020	2019
At January 1	$ 159,641,071	$ 120,555,419
Share attributable to non-controlling interests:		
Gain for the year	12,530,780	16,876,352
Currency translation difference	(2,623,729)	(3,873,096)
Unrealised losses on investments in equity instruments measured at fair value through other comprehensive income	(645,723)	(144,618)
Changes in non-controlling interest	7,966,634	26,227,014
At December 31	$ 176,869,033	$ 159,641,071

A. 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 by $424,634 and $3,091,260 and equity attributable to owners of the parent increased by $3,252,539 and $10,315,671 for the years ended December 31, 2020 and 2019, respectively.

B. The main reason of the change in 2020 is because the Group established Foxtron Vehicle Technologies Co., Ltd. ("Foxtron Vehicle") together with Hua-Chuang Automobile Information Technical Center Co., Ltd., where the Group owned 51% equity interest in Foxtron Vehicle. The non-controlling intertest of the Group increased by $7,542,000 due to this transaction.

C. The main reason of the change in 2019 is because the Group acquired the new shares issued by Asia Pacific Telecom Co., Ltd. (shown as "Asia Pacific") on November 21, 2019. After acquisition, the Group owned 40.74% equity interest in Asia Pacific. The non-controlling intertest of the Group increased by $23,135,754 due to this transaction. Details are provided in Note 6(39).

(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. Details of major product lines and geographical regions are provided in Note 14(5).

B. Contract assets and liabilities

The Group has recognized the following revenue-related contract liabilities:

	December 31, 2020	December 31, 2019	January 1, 2019
Contract liabilities (shown as "other current liabilities" and "other non-current liabilities")	$ 26,905,541	$ 25,153,889	$ 14,843,660

Revenue of $19,321,686 and $9,253,850 were recognized in 2020 and 2019, respectively which were included in the contract liability balance at the beginning of the year.

C. Assets recognized from costs to obtaining a contract

Under IFRS 15, the incremental costs related to obtaining a telecommunication contract was recognized as an asset as the Group expects to recover these costs. For the details on incremental costs recognized during the year ended December 31, 2020, please refer to Note 6(14).

(31) Interest income

	Years ended December 31, 2020	2019
Interest income from bank deposits	$ 44,066,553	$ 73,481,514
Interest income from current financial assets at amortised cost	3,867,799	2,337,822
	$ 47,934,352	$ 75,819,336

(32) Other income

	Years ended December 31, 2020	2019
Rental income	2,937,565	2,878,314
Dividend income	4,891,042	6,423,484
Government grants	1,241,388	2,679,066
Other non-operating income	2,817,538	2,580,054
	$ 11,887,533	$ 14,560,918

(33) Other gains and losses

	Years ended December 31,	
	2020	2019
Net gain on financial assets and liabilities at fair value through profit or loss	$ 13,727,567	$ 10,996,109
Loss on disposal of property, plant and equipment	(873,283)	(837,950)
Gain on disposal of investment	633,645	1,869,967
Net currency exchange loss	(1,671,581)	(4,509,384)
Impairment loss	(959,481)	(391,323)
Other losses	(3,542,402)	(1,559,969)
	$ 7,314,465	$ 5,567,450

(34) Expenses by nature

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

	Years ended December 31,	
	2020	2019
Product warranty costs	$ 36,411,836	$ 49,931,158
Employee benefit expense	316,031,261	305,622,749
Depreciation	60,952,265	65,144,046
Amortisation	4,161,469	1,864,811
	$ 417,556,831	$ 422,562,764

(35) Employee benefit expense

	Years ended December 31,	
	2020	2019
Wages and salaries	$ 276,615,237	$ 261,371,295
Share-based payment	4,403,815	3,831,801
Labor and health insurance fees	8,187,657	10,392,808
Pension costs	10,757,065	15,180,806
Other personnel expenses	16,067,487	14,846,039
	$ 316,031,261	$ 305,622,749

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 years ended December 31, 2020 and 2019, employees’ compensation was accrued at $6,001,329 and $6,350,593, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for 2020 and 2019 were both estimated and accrued based on 5% of profit of current year distributable.

For 2020, the employees' compensation resolved by the Board of Directors amounted to $6,001,329 on March 30, 2021. The amount was the same as the amount recognized in the financial statements for the year ended December 31, 2020, 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

	Years ended December 31,	
	2020	2019
Interest expense:		
Bank borrowings	$ 36,124,258	$ 62,179,187
Corporate bonds	2,831,396	2,755,509
Interest expense from lease liability	1,193,246	1,174,008
Financing expense from accounts receivable factoring	168,113	491,992
	$ 40,317,013	$ 66,600,696

(37) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2020	2019
Current tax:		
Current tax on profits for the year	$ 30,671,601	$ 29,083,236
Tax on undistributed surplus earnings	422,473	1,876,967
Adjustments in respect of prior years	744,825	(408,665)
Total current tax	31,838,899	30,551,538
Deferred tax:		
Origination and reversal of temporary differences	188,548	2,043,859
Impact of change in tax rate	(880,800)	(902,538)
Total deferred tax	(692,252)	1,141,321
Income tax expense	$ 31,146,647	$ 31,692,859

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

	Years ended December 31,	
	2020	2019
Remeasurement of defined benefit obligations	$ 9,525	$ 1,481

B. Reconciliations between income tax expense and accounting profit.

	Years ended December 31,	
	2020	2019
Tax calculated based on profit before tax and statutory tax rate	$ 44,820,354	$ 53,789,473
Expenses disallowed by tax regulation	(13,979,463)	(22,743,457)
Prior year income tax underestimation (overestimation)	744,825	(408,665)
Tax on undistributed earnings	422,473	1,876,967
Others	(861,542)	(821,459)
Income tax expense	31,146,647	31,692,859
Change in deferred income tax	(188,548)	(2,043,859)
Impact of change in the tax rate	880,800	902,538
Prior year income tax (underestimation) overestimation	(744,825)	2,231,922
Prepaid income tax	(5,916,004)	(8,424,540)
Income tax payable (receivable) for prior years	638,116	(2,909,750)
Others	(1,811,868)	(2,917,881)
Current income tax liability	$ 24,004,318	$ 18,531,289

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

	Years ended December 31, 2020			
	January 1	Recognized in profit or loss	Recognized in other comprehensive income	December 31
Temporary differences:				
—Deferred tax assets:				
Reserve for inventory obsolescence and market price decline	$ 1,392,595	$ 661,334	$ -	$ 2,053,929
Deferred revenue	1,366,424	8,461	-	1,374,885
Unrealised loss on financial instruments	177,600	81,285	-	258,885
Accrued expenses	1,727,478	(17,293)	-	1,710,185
Difference between accounting and tax bases due to depreciation	1,841,610	78,080	-	1,919,690
Reserve for pension cost	278,064	3,004	9,525	290,593
Unused compensated absences	775,714	(238,383)	-	537,331
Others	11,141,980	659,374	-	11,801,354
	18,701,465	1,235,862	9,525	19,946,852
—Deferred tax liabilities:				
Foreign investment income using equity method	(4,378,792)	(437,189)	-	(4,815,981)
Unrealised exchange gain	(459,505)	(267,074)	-	(726,579)
Interest income	(3,711,661)	1,134,757	-	(2,576,904)
Others	(9,711,551)	(974,104)	-	(10,685,655)
	(18,261,509)	(543,610)	-	(18,805,119)
	$ 439,956	$ 692,252	$ 9,525	$ 1,141,733

	Years ended December 31, 2019			
	January 1	Recognized in profit or loss	Recognized in other comprehensive income	December 31
Temporary differences:				
－Deferred tax assets:				
Reserve for inventory obsolescence and market price decline	$ 2,593,980	($ 1,201,385)	$ -	$ 1,392,595
Deferred revenue	1,452,329	(85,905)	-	1,366,424
Unrealised loss on financial instruments	905,098	(727,498)	-	177,600
Accrued expenses	1,903,523	(176,045)	-	1,727,478
Difference between accounting and tax bases due to depreciation	4,028,238	(2,186,628)	-	1,841,610
Reserve for pension cost	286,833	(10,250)	1,481	278,064
Unused compensated absences	238,191	537,523	-	775,714
Others	4,821,112	6,320,868	-	11,141,980
	16,229,304	2,470,680	1,481	18,701,465
－Deferred tax liabilities:				
Foreign investment income using equity method	(5,545,097)	1,166,305	-	(4,378,792)
Unrealised exchange gain	(258,631)	(200,874)	-	(459,505)
Interest income	(2,896,500)	(815,161)	-	(3,711,661)
Unrealised gain on financial instruments	(272,430)	272,430	-	-
Others	(5,676,850)	(4,034,701)	-	(9,711,551)
	(14,649,508)	(3,612,001)	-	(18,261,509)
	$ 1,579,796	($ 1,141,321)	$ 1,481	$ 439,956

D. The Company has not recognized taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2020 and 2019, the temporary differences unrecognized as deferred tax liabilities were $1,120,928,606 and $1,059,304,231, respectively.

E. The Company’s income tax returns through 2018 have been assessed and approved by the Tax Authority.

F. The Company applied for and has been approved 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" issued by R.O.C government. The tax rate for the fund repatriation 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

	Years ended December 31, 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	$ 101,794,807	13,861,508	$ 7.34
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 101,794,807	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	65,232	
Convertible bonds-overseas	227,880	96,070	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 102,022,687	14,022,810	$ 7.28

	Years ended December 31, 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	$ 115,308,736	13,861,508	$ 8.32
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 115,308,736	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	-	69,940	
Convertible bonds-overseas	224,339	91,240	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 115,533,075	14,022,688	$ 8.24

(39) Business combinations

A. The Group acquired the new shares issued by Asia Pacific Telecom Co., Ltd. ("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 Group established Foxtron Vehicle Technologies Co., Ltd. ("Foxtron Vehicle") together with Hua-Chuang Co., Ltd. on November 6, 2020. Hua-Chuang Co., Ltd. contributed asset with a value of $7,542,000 as capital, and the Group contributed cash amounting to $7,850,321 as capital. From the business combination, the Group mainly obtained the technology in progress and construction in progress-mould equipment amounting to $6,360,000 and $1,128,000, respectively. With the acquisition, the Group looks forward to develop the business of electric vehicle.

C. The fair value of identifiable assets acquired and liabilities assumed are summarized as follows:

	2020	2019
	Foxtron Vehicle Technologies Co., Ltd.	Asia Pacific Telecom Co., Ltd.
Purchase consideration		
Cash paid	$ 7,850,321	$ 10,000,000
Fair value of equity interest	-	6,393,680
Fair value of the non-controlling interest	7,542,000	22,862,687
	15,392,321	39,256,367
Recognized amount of identifiable assets acquired and liabilities assumed		
Cash and cash equivalents	7,850,321	9,297,209
Notes receivable and accounts receivable	-	1,965,828
Other receivables	-	117,277
Inventories	-	495,850
Property, plant and equipment	1,182,000	11,608,612
Right-of-use assets	-	3,207,059
Intangible assets	6,360,000	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	15,392,321	38,467,999
Goodwill	$ -	$ 788,368

D. The fair value of the acquired identifiable tangible and intangible assets of $7,542,000 (including electric vehicle platform, automobile power system and related developing technology, and mould equipment) is provisional pending the final purchase price allocation. For details, please refer to Notes 6(9) and 6(13).

E. 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, respectively, 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.

F. 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.

G. Foxconn Precision International Limited, a subsidiary of the Company, acquired 100% equity interest in Leapsy International Ltd. in the second quarter of 2020 for a consideration of RMB31,068 thousand. The combination mainly acquired patent of $142,697.

(40) Supplemental cash flow information

A. Investing activities with partial cash payments

	Years ended December 31,	
	2020	2019
Purchase of property, plant and equipment	$ 65,897,393	$ 69,474,703
Add: Opening balance of payable on equipment	22,418,721	31,245,417
Less: Ending balance of payable on equipment	(22,979,363)	(22,418,721)
Net exchange differences	163,290	(779,948)
Cash paid during the year	$ 65,500,041	$ 77,521,451
Disposal of property, plant and equipment	$ 6,054,328	$ 4,413,731
Add: Opening balance of receivable on equipment	220,019	2,383,723
Less: Ending balance of receivable on equipment	(170,110)	(220,019)
Net exchange differences	362	(7,483)
Cash received during the year	$ 6,104,599	$ 6,569,952

B. Changes in liabilities from financing activities

For the years ended December 31, 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	96,662,052	(97,615,713)
Changes in other non-cash items	357,478	3,492,753
Impact of changes in foreign exchange rate	(2,836,783)	(2,520,066)
At December 31	$ 775,758,964	$ 681,576,217

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

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

Names of related parties	Relationship with the Group
Maxnerva Technology Services Ltd and subsidiaries	Associate
FuDongQun Automation Technology (Shenzhen) Co., Ltd.	Associate
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
SIO International Holdings Limited and subsidiaries	Other related party
ES Platform Limited	Other related party

(2) Significant transactions and balances with related parties

A. Sales

	Years ended December 31,	
	2020	2019
Sales of goods:		
Associates	$ 150,243,473	$ 175,044,681
Other related parties	10,635,966	11,510,848
	$ 160,879,439	$ 186,555,529

The amounts above include administration and service revenue. Except for the circumstances in which there are no similar transactions for reference and accordingly the prices and credit periods are negotiated by both parties, the rest of the aforementioned related parties transactions are offered with prices very close to those offered to other customers and given a payment period of 45 to 90 days. For the transactions involving the sale of raw materials to the aforementioned related parties and subsequent repurchase of finished goods made from the same raw materials from the same party, the initial sale of raw materials is eliminated due to economic substance. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

B. Purchases

	Years ended December 31,	
	2020	2019
Purchase of goods:		
Associates	$ 86,802,568	$ 79,158,346
Other related parties	11,999,940	15,378,481
	$ 98,802,508	$ 94,536,827

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

C. Receivables from related parties

	December 31, 2020	December 31, 2019
Accounts receivable:		
Associates	$ 37,132,298	$ 44,003,230
Other related parties	2,296,652	2,214,499
Less: Reclassified as other receivables	-	(1,449,260)
Less: Allowance for doubtful accounts	(14,786)	(13,865)
	39,414,164	44,754,604
Other receivables - sale of property, plant and equipment:		
Associates	126,389	38,441
Other receivables - purchase of materials on behalf of related parties:		
Associates	1,075,843	1,467,582
Other related parties	50,738	121,893
Other receivables - disposal of investment:		
ES Platform Limited	5,172,696	21,859,451
Other receivables:		
Associates	-	1,449,260
Less: Allowance for doubtful accounts	(1,293,174)	(762,872)
	5,132,492	24,173,755
	$ 44,546,656	$ 68,928,359

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

(b) The Company disposed the 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. Both of the transaction parties have agreed the last settlement date to be on March 31, 2022. As of December 31, 2020 and 2019, the allowance for doubtful accounts amounted to $1,293,174 and $762,872, 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

	December 31, 2020	December 31, 2019
Accounts payable:		
Associates	$ 24,842,288	$ 30,846,862
Other related parties	2,837,758	4,662,265
Subtotal	27,680,046	35,509,127
Other payables - acquisition of property, plant and equipment:		
Associates	456,315	311,969
Other payables - procurement of raw materials on behalf of others:		
Associates	2,019,678	2,005,923
Subtotal	2,475,993	2,317,892
Total	$ 30,156,039	$ 37,827,019

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 each month.

(b) For the years ended December 31, 2020 and 2019, the Group acquired right-of-use assets of $803 and $9,985, respectively, from related parties.

(c) Lease liabilities

	December 31, 2020	December 31, 2019
Associates	$ 156,507	$ 297,003

For the years ended December 31, 2020 and 2019, the interest expense incurred on lease liabilities were $13,682 and $14,364, respectively

F. Prepayments:

	December 31, 2020	December 31, 2019
Associates	$ 1,686	$ 3,888

G. Property transactions:

(a)Acquisition of property, plant and equipment:

	Years ended December 31,	
	2020	2019
Acquisition of property, plant and equipment:		
Associates	$ 746,176	$ 1,429,367

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

	Years ended December 31,							
	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	$	83,684	$	19,310	$	105,123	$	45,508
Other related parties		51,098		16,171		-		-
	$	134,782	$	35,481	$	105,123	$	45,508

(c) Acquisition of financial assets:

				Year ended December 31, 2019	
	Accounts	No. of shares	Objects	Consideration	
Asia Pacific Telecom Co., Ltd.	Note	1 billion	Common Shares	$	10,000,000
Shanghai Topone Logistics Co., Ltd.	Investment accounted for using equity method	-	Common Shares		645,765
Ennoconn Corporation	Investment accounted for using equity method	1,892 thousand	Common Shares		416,186
Sharp Corporation	Financial assets at fair value though other comprehensive income	4,500 thousand	Preferred shares of Kantatsu Co., Ltd.		1,654,226
				$	12,716,177

Note: 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% equity interest in Asia Pacific which represented the majority of the voting right of its shareholders and control the main activities of Asia Pacific. Accordingly, it was included in the consolidated financial statements since control date. Deatails are provided in Note 6(39)

(d) Disposal of financial assets:

	Item recognised	Shares traded	Transaction target	Year ended December 31, 2020	
				Proceeds from disposal	Gain on sale
Associates	Investment accounted using the equity method	-	Efeihu (Taiwan) Limited	$ 10,199	$ 44

H. Loans to related parties

(a) Receivables from related parties

	December 31, 2020	December 31, 2019
Associates	$ 153,282	$ 192,788

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

	Years ended December 31,	
	2020	2019
Associates	$ 8,374	$ 28,331

For the years ended December 31, 2020 and 2019, the interest were both recognized at the rates of 1.8%~12%.

(3) Key management compensation

	Years ended December 31,	
	2020	2019
Salaries and other short-term employee benefits	$ 596,514	$ 720,622
Post-employment benefits	2,330	2,966
Share-based payments	409,417	413,230
	$ 1,008,261	$ 1,136,818

8. PLEDGED ASSETS

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

Assets	Nature	December 31, 2020	December 31, 2019
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits and short-term loans	$ 246,751	$ 319,744
Restricted deposits (shown as "current financial assets at amortised cost")	Guarantee for prepaid card, performance bond, reserve accounts for short-term loans and security for litigation	468,414	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	53,352	43,779
Restricted deposits (shown as "non-current financial assets at amortised cost")	Switch center lease guarantee, performance bond and the deposits restricted by the court	1,400,641	-
Property, plant and equipment and right-of-use asset	Long-term loans	4,789,314	5,155,879
		$ 6,958,472	$ 5,652,813

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED 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. Accordingly, the Group has properly accrued the settlement value in the financial statements..

(2) Commitments

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

	December 31, 2020	December 31, 2019
Property, plant and equipment	$ 6,191,810	$ 3,850,503

B. As of December 31, 2020 and 2019, a subsidiary of the Company, Asia Pacific Telecom Co., Ltd., had outstanding contracts for equipment procurements and base transceiver stations construction totaling $4,248,875 and $1,503,888, respectively, which will be paid in the future or paid by issuing promissory notes and commercial papers.

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 the approval by the authority, the share exchange is expected to be completed on June 30, 2022.

D. The Group entered into a business cooperation agreement with FET. The period of the agreement is from September 4, 2020 to December 31, 2040. It is expected that after obtaining approval from the regulatory authority, the Group will cooperate with FET to provide service on 3.5GHz frequency band through Multi-Operator Core Networks (MOCN). The Group will share two-ninths of the network deployment cost of FET's 3.5GHz frequency band of which the cost of spectrum sharing amounted to $9,473,000 in order to obtain two-ninths of use right capacity of the 3.5GHz frequency band. This cooperation agreement was approved with conditions by the National Communications Commission (NCC) Committee, the regulatory authority, on March 3, 2021. The aforementioned cooperation agreement will also need the approval of the Fair Trade Commission before it can be implemented.

E. In order to enhance spectrum efficiency and increase competitiveness with FET, as resolved by the Board of Directors on November 5, 2020, the Group entered into (a) a service on 700MHz through MOCN agreement effective from November 5, 2020 to December 31, 2030 which the Group and FET agreed to share the costs and expenses arising from or related to the agreement in the proportions of two-ninths and seven-ninths, respectively; and (b) a frequency exchange agreement wherein the Group exchanges its 723MHz~728MHz (uplink) and 778MHz~783MHz (downlink) frequency bands with FET's 2595MHz~2615MHz frequency bands and the exchange value is based on mutual agreement. The two aforementioned agreements must be approved by the regulatory authority before they can be implemented. However, if the service on 700MHz through MOCN agreement is approved earlier than the frequency exchange exercise date, the frequency exchange agreement is automatically terminated.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

A. The appropriation of 2020 earnings was approved by the Board of Directors on March 30, 2021. Please refer to Note 6(27).

B. The Company will issue the first overseas convertible unsecured corporate bonds of 2021, as approved by the Board of Directors on March 31, 2021. The total issue amount will not be more than USD700,000 thousand and the circulation period will not be more than five years.

C. The cooperation agreement between the Group and FET for the 3.5GHz frequency band through MOCN was approved with conditions by the NCC Committee, the regulatory authority, on March 3, 2021. For related details, please refer to Note 9(2) Commitments.

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, 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) recognized in the income statement, assets and liabilities recognized in the balance sheet and the net investment in foreign operations also result in the exchange rate risk.

(ii) Management:

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

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

(iii) The source:

a. U.S. dollar and NT dollar:

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

d. 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

(iv) Extent

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

(Foreign currency: Functional currency)	December 31, 2020				
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 24,831,785	28.48	$ 707,209,237	1%	$ 7,072,092
USD : RMB	21,170,183	6.5402	602,926,812	1%	6,029,268
JPY : USD	40,787,990	0.0097	11,269,722	1%	112,697
JPY : NTD	19,401,596	0.2763	5,360,661	1%	53,607
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 48,918,393	28.48	$ 1,393,195,833		
Financial liabilities					
Monetary items					
USD : NTD	$ 20,957,158	28.48	$ 596,859,860	1%	$ 5,968,599
USD : RMB	12,329,569	6.5402	351,146,125	1%	3,511,461
JPY : USD	8,459,700	0.0097	2,337,415	1%	23,374
JPY : NTD	1,329,434	0.2763	367,323	1%	3,673

(Foreign currency: Functional currency)	December 31, 2019				
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis	
				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
RMB : 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

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2020 and 2019 amounted to ($1,671,581) and ($4,509,384), respectively.

ii. Equity securities

(i) Nature

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

(ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are $902,620 and $815,515 for the years ended December 31, 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:

	December 31, 2020	December 31, 2019
Not past due	$ 932,168,658	$ 1,001,387,391
Up to 90 days	10,579,283	24,455,224
91 to 180 days	652,993	4,753,352
181 to 270 days	476,187	2,567,063
271 to 360 days	232,608	1,172,202
Over 361 days	5,319,436	3,505,105
	$ 949,429,165	$ 1,037,840,337

The above aging analysis is based on days overdue.

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

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

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

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

(iv) As of December 31, 2020 and 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
December 31, 2020						
Expected loss rate	100%	0.0375%	0.0875%	0.09%~37.55%	0.06%~41.63%	
Total book value	$ 5,338,814	$ 685,428,941	$ 213,283,588	$ 32,850,225	$ 12,527,597	$ 949,429,165
Loss allowance	$ 5,338,814	$ 257,036	$ 186,623	$ 464,359	$ 697,939	$ 6,944,771

	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

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

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

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

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

vi. As of December 31, 2020 and 2019, the Group assessed the impairment loss arising from other receivable - related parties and recognized allowance for uncollectible accounts at $1,293,174 and $762,872, respectively.

vii. Movements in relation to the Group's loss allowance for accounts receivable (including related parties) is as follows:

	2020	2019
At January 1	$ 6,570,167	$ 4,748,936
Impairment loss	1,705,559	1,876,660
Effect of foreign exchange	(37,781)	(55,429)
At December 31	$ 8,237,945	$ 6,570,167

(c) Liquidity risk

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

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

Non-derivative financial liabilities:

December 31, 2020	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 42,288,000	$ 36,785,978	$ 92,510,640	$ 72,774,000	$ 244,358,618
Long-term loans	14,728,908	19,678,483	8,330,826	3,596,443	46,334,660
Lease liabilities	9,058,272	7,792,086	9,880,171	5,607,047	32,337,576
	$ 66,075,180	$ 64,256,547	$ 110,721,637	$ 81,977,490	$ 323,030,854

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
Lease liabilities	7,131,038	6,112,704	8,416,686	6,451,935	28,112,363
	$ 60,231,313	$ 61,514,084	$ 123,801,057	$ 53,539,680	$ 299,086,134

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

Derivative financial liabilities:

December 31, 2020	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 170,003	$ -	$ -	$ -	$ 170,003
Cross currency swap contracts	2,121,218	-	-	-	2,121,218
	$ 2,291,221	$ -	$ -	$ -	$ 2,291,221

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

(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 payables and long-term loans approximate to their fair values.

	December 31, 2020			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 244,358,618	$ -	$ 241,667,699	$ -

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

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

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

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

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

December 31, 2020	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 1,754,913	$ -	$ 1,433,017	$ 3,187,930
Beneficiary certificates	535,149	15	79,443,386	79,978,550
Derivatives	-	6,800,300	-	6,800,300
Financial assets at fair value through other comprehensive income				
Equity instruments	65,599,401	-	21,474,688	87,074,089
Accounts receivable expected factoring	-	109,052,508	-	109,052,508
Total	$ 67,889,463	$ 115,852,823	$ 102,351,091	$ 286,093,377
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 2,291,221)	$ -	($ 2,291,221)

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
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 1,881,685)	$ -	($ 1,881,685)

(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 years ended December 31, 2020 and 2019, there was no transfer between Level 1 and Level 2.

F. For the years ended December 31, 2020 and 2019, there was no transfer into or out from Level 3.

	2020	2019
At January 1	$ 87,127,295	$ 76,982,820
Gains and losses recognised in profit or loss	8,074,864	(6,247,376)
Gains and losses recognised in other comprehensive income	(353,766)	(5,302,440)
Acquired in the period	17,915,754	22,679,505
Sold in the period	(8,629,617)	(87,708)
Transfer in to Level 3	1,861,689	40,196
Effect of exchange rate changes	(3,645,128)	(937,702)
At December 31	$ 102,351,091	$ 87,127,295

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 December 31, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 874,328	Market comparable companies	Revenue multiple	0.24~20.86 (12.88)	The higher the revenue multiple, profit after tax, net value multiple amd value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Profit after tax multiple	18.07	
			Net value multiple	1.43~1.88 (1.88)	
			Discount for lack of marketability	20.00%~ 35.00% (26.09%)	
			Value to EBIT multiple	1.89~14.32 (14.32)	

	Fair value at December 31, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 8,021,999	Stock value in complex capital structure	Weighted average cost of capital	14.18%~27.28% (18.06%)	The higher the long-term revenue growth rate, long-term pre-tax operating margin, value to EBIT multiple and revenue multiple, expected equity value volatility, 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	25.04%~65.96% (33.76%)	
			Discount for lack of marketability	10.00%~20.00% (15.10%)	
			Discount for lack of control	10.00%~15.00% (10.39%)	
			Expected equity value volatility	39.11%~115.07% (51.76%)	
			Revenue multiple	0.24~31.81 (4.00)	
			Value to EBIT multiple	7.08	
	$ 6,047,203	Net assets value	Discount for lack of marketability	9.46%~25% (9.52%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Discount for lack of control	5.00%~15.00% (9.26%)	
	$ 7,964,175	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 26,107,499	Net assets value	Discount for lack of marketability	9.46%~14.74% (11.79%)	The higher the discount for lack of marketability, discount for lack of control, the lower the fair value.
			Discount for lack of control	6.57%~19.95% (9.26%)	
	$ 47,528,449	Stock value in complex capital structure	Discount for lack of marketability	5%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	21.88%	
	$ 5,807,438	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,value to EBIT multiple and net value 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 (15.73)	
			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, revenue multiple and value to EBIT 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 EBIT 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%)	

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

			December 31, 2020			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instruments and beneficiary cereificates	Discount for lack of control and marketability	±1%	$ 811,840	($ 811,869)	$ 168,231	($ 164,527)

			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 instruments and beneficiary cereificates	Discount for lack of control and marketability	±1%	$ 688,468	($ 688,468)	$ 148,223	($ 148,057)

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 chief operating decision maker is as follows:

	Years ended December 31,			
	2020		2019	
	Electronic Manufacturing Integration Service		Electronic Manufacturing Integration Service	
Net external revenue	$	5,519,321,881	$	5,114,320,217
Revenue from internal customers		321,786,196		307,961,623
Segment revenue	$	5,841,108,077	$	5,422,281,840
Segment profit	$	139,694,514	$	151,924,612

(4) Reconciliation for segment income (loss)

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

A reconciliation of reportable segment profit or loss to the profit before tax and discontinued operations for the years ended December 31, 2020 and 2019 is provided as follows:

	Years ended December 31,			
Operating revenue	2020		2019	
Total reported segment revenue	$	5,841,108,077	$	5,422,281,840
Other operating segment revenue		140,062,007		73,929,968
Elimination of intersegment revenue	(	623,147,019)	(	153,400,813)
Total corporate revenue	$	5,358,023,065	$	5,342,810,995

	Years ended December 31,			
Profit and loss	2020		2019	
Profit of reported segment	$	139,694,514	$	151,924,612
Profit of other operating segments				
Elimination of intersegment transactions and internal costs and allocated expenses		10,002,197		7,120,189
adjustments	(	4,224,477)		4,833,146
Profit before income tax	$	145,472,234	$	163,877,947

(5) Geographical information

	Year ended December 31, 2020		Year ended December 31, 2019	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	$ 1,731,206,941	$ 23,037,241	$ 1,743,726,612	$ 17,469,867
Ireland	1,689,433,499	1,612	1,423,594,027	1,201
China	509,164,254	264,875,861	560,194,840	271,073,387
Singapore	370,084,875	43,967	501,088,752	7,780
Japan	223,293,804	403,507	196,914,882	399,603
Taiwan	137,320,445	52,808,106	110,917,511	49,882,132
Others	697,519,247	63,768,396	806,374,371	57,085,187
	$ 5,358,023,065	$ 404,938,690	$ 5,342,810,995	$ 395,919,157

(6) Major customer information

	Years ended December 31,	
	2020	2019
	Revenue (in million)	Revenue (in million)
Client E	$ 2,891,396	$ 2,680,870

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to others
December 31, 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 year ended December 31, 2020	Balance at December 31, 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	2.000	Short term financing	$ -	Business operation	$ -	None	$ -	$ 2,489,853	$ 9,959,412	Note 1
1	Hyield Venture Capital Co., Ltd.	Linkooh Technology Inc.	Other Receivables	Y	30,000	10,000	10,000	2.000	Short term financing	-	Business operation	-	None	-	2,489,853	9,959,412	Note 1
1	Hyield Venture Capital Co., Ltd.	Foxnum Technology Co., Ltd.	Other Receivables	Y	322,000	267,000	267,000	0.900	Short term financing	-	Business operation	-	None	-	2,489,853	9,959,412	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	-	1,868,741	7,474,963	Note 1
2	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Other Receivables	Y	220,000	220,000	220,000	2.000	Short term financing	-	Business operation	-	None	-	1,868,741	7,474,963	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	-	1,868,741	7,474,963	Note 1
2	Bon Shin International Investment Co., Ltd.	Big Innovation Company Ltd.	Other Receivables	Y	25,000	25,000	25,000	2.000	Short term financing	-	Business operation	-	None	-	1,868,741	7,474,963	Note 1
2	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other Receivables	Y	30,000	30,000	30,000	0.900	Short term financing	-	Business operation	-	None	-	1,868,741	7,474,963	Note 1
3	Premier Image Technology (China) Ltd.	Hongfuzhun Precision Shenzhen Co., Ltd.	Other Receivables	Y	657,300	-	-	N/A	Short term financing	-	Business operation	-	None	-	11,506,811	23,013,622	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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	$ 587,871	$ 587,871	3.915	Short term financing	$ -	Business operation	$ -	None	$ -	$ 2,301,362	$ 2,301,362	Note 2
4	Foxconn Precision Component (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	175,280	174,184	174,184	3.915	Short term financing	-	Business operation	-	None	-	215,930	863,722	Note 2
4	Foxconn Precision Component (Shenzhen) Co., Ltd.	Fujin Precision Industry (Shenzhen) Co., Ltd.	Other Receivables	Y	876,400	827,374	827,374	3.465	Short term financing	-	Business operation	-	None	-	4,318,610	8,637,220	Note 2
5	Fuhuajie Industrial (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	196,164	-	-	N/A	Short term financing	-	Business operation	-	None	-	256,146	1,024,585	Note 2
6	Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	197,190	195,957	195,957	3.915	Short term financing	-	Business operation	-	None	-	25,061,638	100,246,550	Note 2
7	Ur Materials (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other Receivables	Y	227,864	161,120	161,120	3.915	Short term financing	-	Business operation	-	None	-	2,192,471	4,384,941	Note 2
8	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	6,573,000	6,531,900	6,531,900	3.500	Short term financing	-	Business operation	-	None	-	251,112,268	502,224,537	Note 2
9	Jusda Supply Chain Management International Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables	Y	213,165	-	-	N/A	Short term financing	-	Business operation	-	None	-	4,621,478	9,242,957	Note 6
9	Jusda Supply Chain Management International Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables	Y	3,067,400	3,048,220	3,048,220	3.915	Short term financing	-	Business operation	-	None	-	4,621,478	9,242,957	Note 6
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	-	4,621,478	9,242,957	Note 6
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	-	4,621,478	9,242,957	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
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	$ -	$ 4,621,478	$ 9,242,957	Note 6
9	Jusda Supply Chain Management International Ltd.	Kaopu (Shaanxi) Logistics Co., Ltd.	Other Receivables	Y	74,494	74,028	-	N/A	Short term financing	-	Business operation	-	None	-	4,621,478	9,242,957	Note 6
9	Jusda Supply Chain Management International Ltd.	Kaopu (Xinjiang) Supply Chain Management International Ltd.	Other Receivables	Y	83,258	82,737	-	N/A	Short term financing	-	Business operation	-	None	-	4,621,478	9,242,957	Note 6
9	Jusda Supply Chain Management International Ltd.	Kaopu (Inner Mongolia) Supply Chain Management International Ltd.	Other Receivables	Y	131,460	130,638	76,206	6.000	Short term financing	-	Business operation	-	The equity of Shanghai Topone Logistics Co., Ltd. held by a third party is pledged	260,579	4,621,478	9,242,957	Note 6
9	Jusda Supply Chain Management International Ltd.	Kaopu Information Technology (Tianjin) Co., Ltd.	Other Receivables	Y	157,752	156,766	156,766	6.000	Short term financing	-	Business operation	-	The equity of Shanghai Topone Logistics Co., Ltd. held by a third party is pledged	260,579	4,621,478	9,242,957	Note 6
9	Jusda Supply Chain Management International Ltd.	Shandong Anjie Supply Chain Management Co., Ltd.	Other Receivables	N	1,242,367	1,223,643	1,223,643	3.850	Short term financing	-	Business operation	-	The equity of Grand Talent Limited held by a third party is pledged	1,380,408	4,621,478	9,242,957	Note 6
10	Zhengzhou Jusda Industrial Park Development Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables	Y	289,212	287,404	287,404	3.465	Short term financing	-	Business operation	-	None	-	647,245	1,294,491	Note 2
11	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	-	628	2,513	Note 2

													Collateral				
No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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
11	Kaopu Information Technology (Beijing) Co., Ltd.	Guangzhou Mengtong Logistics Co., Ltd.	Other Receivables	Y	$ 8,718	$ -	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ 628	$ 2,513	Note 2
12	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	-	2,678,110	5,356,220	Note 2
13	Jusda International Limited	Jusda Supply Chain Management Corporation	Other Receivables	Y	91,065	34,176	34,176	1.090	Short term financing	-	Business operation	-	None	-	3,300,260	6,600,520	Note 2
13	Jusda International Limited	Jusda Supply Chain Management Mexico., S. De R.L. De C.V.	Other Receivables	Y	82,572	79,744	79,744	1.01-1.42	Short term financing	-	Business operation	-	None	-	3,300,260	6,600,520	Note 2
13	Jusda International Limited	Jusda Europe S.R.O.	Other Receivables	Y	105,770	99,680	99,680	1.420	Short term financing	-	Business operation	-	None	-	3,300,260	6,600,520	Note 2
14	Jusda Europe S.R.O.	Jusda NL, B.V.	Other Receivables	Y	31,572	31,518	31,518	0.600	Short term financing	-	Business operation	-	None	-	108,225	216,451	Note 2
15	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	-	447,465	894,930	Note 2
16	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables	Y	1,743,680	-	-	N/A	Short term financing	-	Business operation		None		16,619,334	33,238,668	Note 2
16	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongqing Precision Machine Co., Ltd.	Other Receivables	Y	438,200	435,460	435,460	3.850	Short term financing	-	Business operation		None	-	16,619,334	33,238,668	Note 2
17	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	-	32,673,762	65,347,525	Note 2
18	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables	Y	1,291,650	-	-	N/A	Short term financing	-	Business operation	-	None	-	62,396,229	124,792,458	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
18	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	$ 154,246	$ 153,282	$ 153,282	5.000	Short term financing	$ -	Business operation	$ -	None	$ -	$ 3,119,811	$ 12,479,246	Note 2
18	Fu Ding Electronical Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	4,601,100	4,572,330	4,572,330	3.920	Short term financing	-	Business operation	-	None	-	62,396,229	124,792,458	Note 2
19	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	-	9,713,111	19,426,223	Note 2
20	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	-	1,236,436	2,472,872	Note 2
21	Foxway Precision Industry (Hangzhou) Co., Ltd.	Nanjing Hongfuxia Precision Electronics Co., Ltd.	Other Receivables	Y	871,840	217,730	217,730	3.915	Short term financing	-	Business operation	-	None	-	2,225,440	4,450,879	Note 2
22	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Other Receivables	Y	2,989,968	2,805,280	2,805,280	1.000	Short term financing	-	Business operation	-	None	-	85,950,855	171,901,710	Note 2
22	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Synergy Technology (Chengdu) Co., Ltd.	Other Receivables	Y	367,930	-	-	N/A	Short term financing	-	Business operation	-	None	-	4,297,543	17,190,171	Note 2
22	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	-	85,950,855	171,901,710	Note 2
22	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	2,177,300	2,177,300	2,177,300	3.000	Short term financing	-	Business operation	-	None	-	85,950,855	171,901,710	Note 2
22	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Other Receivables	Y	4,978,987	4,692,308	4,692,308	1.000	Short term financing	-	Business operation	-	None	-	85,950,855	171,901,710	Note 2
23	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	-	244,617,778	489,235,557	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
23	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fuyang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	$ 3,217,275	$ 2,046,662	$ 2,046,662	3.915	Short term financing	$ -	Business operation	$ -	None	$ -	$ 244,617,778	$ 489,235,557	Note 2
23	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	-	244,617,778	489,235,557	Note 2
23	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	-	244,617,778	489,235,557	Note 2
23	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	131,460	130,638	130,638	3.915	Short term financing	-	Business operation	-	None	-	244,617,778	489,235,557	Note 2
23	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	394,380	391,914	391,914	3.915	Short term financing	-	Business operation	-	None	-	244,617,778	489,235,557	Note 2
23	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Dongyi GCL-Power Photovoltaic Technology Co., Ltd.	Other Receivables	Y	438,200	435,460	435,460	3.915	Short term financing	-	Business operation	-	None	-	244,617,778	489,235,557	Note 2
23	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	652,918	648,835	648,835	3.915	Short term financing	-	Business operation	-	None	-	244,617,778	489,235,557	Note 2
23	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other Receivables	Y	2,191,000	2,177,300	2,177,300	3.915	Short term financing	-	Business operation	-	None	-	244,617,778	489,235,557	Note 2
24	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	-	130,296,234	260,592,468	Note 2
25	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables	Y	1,062,425	996,800	996,800	1.400	Short term financing	-	Business operation	-	None	-	88,320,844	176,641,688	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
26	Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	$ 4,354,600	$ 4,354,600	$ 4,354,600	3.000	Short term financing	$ -	Business operation	$ -	None	$ -	$ 69,059,778	$ 138,119,555	Note 2
26	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	-	69,059,778	138,119,555	Note 2
26	Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables	Y	1,796,620	1,785,386	1,785,386	3.915	Short term financing	-	Business operation	-	None	-	69,059,778	138,119,555	Note 2
27	Guizhou Funayuanchuang Technology Co., Ltd.	Tianjin Funayuanchuang Technology Co., Ltd.	Other Receivables	Y	56,966	56,610	56,610	3.850	Short term financing	-	Debt repayment	-	None	-	1,435,264	2,870,528	Note 2
28	Foxconn (Far East) Limited	Foxconn Singapore Pte. Ltd.	Other Receivables	Y	91,065	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,506,008,210	5,012,016,421	Note 2
28	Foxconn (Far East) Limited	Ambit International Limited	Other Receivables	Y	612,108	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,506,008,210	5,012,016,421	Note 2
28	Foxconn (Far East) Limited	Fullertain Information Technologies Limited	Other Receivables	Y	60,710	56,960	56,960	0.000	Short term financing	-	Business operation	-	None	-	2,506,008,210	5,012,016,421	Note 2
28	Foxconn (Far East) Limited	Big Innovation Holding Limited	Other Receivables	Y	270,238	254,042	254,042	0.000	Short term financing	-	Business operation	-	None	-	2,506,008,210	5,012,016,421	Note 2
28	Foxconn (Far East) Limited	Pce Paragon Solutions Kft	Other Receivables	Y	1,424,000	1,424,000	1,424,000	0.000	Short term financing	-	Business operation	-	None	-	2,506,008,210	5,012,016,421	Note 2
29	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	6,088,033	5,770,766	5,770,766	0-5.000	Short term financing	-	Business operation	-	None	-	259,455,417	518,910,835	Note 2
30	Smart Technologies Corp.	Smart Technologies ULC	Other Receivables	Y	614,689	576,720	576,720	0.180	Short term financing	-	Business operation	-	None	-	259,455,417	518,910,835	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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
31	Smart Technologies ULC	Smart Technologies (China) Co., Ltd.	Other Receivables	Y	$ 56,090	$ 55,739	$ 10,575	1.000	Short term financing	$ -	Business operation	$ -	None	$ -	$ 259,455,417	$ 518,910,835	Note 2
32	Global Services Solutions S.R.O.	Vaultdx S.R.O.	Other Receivables	Y	7,980	-	-	N/A	Short term financing	-	Business operation	-	None	-	410,166	820,333	Note 2
33	Pce Paragon Solutions Kft	Foxconn Europe Digital Solutions S.R.O.	Other Receivables	Y	174,600	39,872	39,872	0.9505	Short term financing	-	Business operation	-	None	-	60,311,892	120,623,784	Note 2
34	Foxconn (Kunshan) Computer Connector Co., Ltd.	Chongqing Hongteng Technology Co., Ltd.	Other Receivables	Y	65,388	-	-	N/A	Short term financing	-	Business operation	-	None	-	1,980,961	3,961,922	Note 3
35	Fuyu Electronical Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables	Y	175,280	174,184	174,184	3.915	Short term financing	-	Business operation	-	None	-	2,261,164	4,522,327	Note 3
36	Shunsin Technology (Samoa) Corporation Limited	Talentek Microelectronics (Hefei) Co., Ltd.	Other Receivables	Y	32,694	-	-	N/A	Short term financing	-	Business operation	-	None	-	94,097	376,387	Note 2
36	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings Limited	Other Receivables	Y	701,120	696,736	632,995	0.000	Short term financing	-	Business operation	-	None	-	3,763,868	3,763,868	Note 4
37	FIH Precision Component (Beijing) Co., Ltd.	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Other Receivables	Y	1,525,720	-	-	N/A	Short term financing	-	Business operation	-	None	-	23,640,366	47,280,732	Note 5
37	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,533,700	1,524,110	1,524,110	3.915	Short term financing	-	Business operation	-	None	-	23,640,366	47,280,732	Note 5
37	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other Receivables	Y	3,637,060	3,614,318	3,614,318	3.850-3.915	Short term financing	-	Business operation	-	None	-	23,640,366	47,280,732	Note 5
38	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	-	33,907,171	67,814,342	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
38	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Next Generation Communications Limited	Other Receivables	Y	$ 117,698	$ 74,028	$ 74,028	3.915	Short term financing	$ -	Business operation	$ -	None	$ -	$ 33,907,171	$ 67,814,342	Note 5
38	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	438,200	435,460	435,460	3.915	Short term financing	-	Business operation	-	None	-	33,907,171	67,814,342	Note 5
38	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	4,795,120	1,306,380	1,306,380	3.915	Short term financing	-	Business operation	-	None	-	33,907,171	67,814,342	Note 5
39	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	-	19,151,271	38,302,542	Note 5
40	FIH Mobile Limited	TNS Mobile Oy	Other Receivables	Y	740,750	-	-	N/A	Short term financing	-	Business operation	-	None	-	5,911,761	23,647,043	Note 5
40	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	900,600	854,400	854,400	0.900	Short term financing	-	Business operation	-	None	-	5,911,761	23,647,043	Note 5
40	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,344,366	2,921,122	2,921,122	0.000	Short term financing	-	Business operation	-	None	-	5,911,761	23,647,043	Note 5
40	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,252,177	3,125,954	3,125,954	0.000	Short term financing	-	Business operation	-	None	-	5,911,761	23,647,043	Note 5
41	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fu You Wan De Trading Co., Ltd.	Other Receivables	Y	131,460	-	-	N/A	Short term financing	-	Business operation	-	None	-	40,086,636	80,173,271	Note 2
41	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables	Y	1,095,500	1,088,650	1,088,650	3.915	Short term financing	-	Business operation	-	None	-	40,086,636	80,173,271	Note 2
42	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	-	90,887,655	181,775,310	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
42	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	$ 1,752,800	$ 1,741,840	$ 1,741,840	3.915	Short term financing	$ -	Business operation	$ -	None	$ -	$ 90,887,655	$ 181,775,310	Note 7
42	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	18,874,680	5,225,520	5,225,520	3.915	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
43	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	2,191,000	2,177,300	2,177,300	3.915	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
43	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Other Receivables	Y	6,134,800	6,096,440	6,096,440	3.915	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
43	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	23,975,600	10,886,500	10,886,500	3.915	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
44	Henan Yuzhan Technology Limited	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Other Receivables	Y	2,177,300	2,177,300	435,460	3.465	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
44	Henan Yuzhan Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	3,923,280	-	-	N/A	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
45	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	1,314,600	1,306,380	1,306,380	3.915	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
45	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	5,696,600	5,660,980	5,660,980	3.915	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
46	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	-	90,887,655	181,775,310	Note 7
47	IPL International Limited	Foxconn Technology CZ	Other Receivables	Y	1,951,300	1,851,200	1,851,200	0.000	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
47	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	$ 4,219,500	$ 4,129,600	$ 4,129,600	0.000	Short term financing	$ -	Business operation	$ -	None	$ -	$ 90,887,655	$ 181,775,310	Note 7
47	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	13,570,540	11,676,800	11,676,800	0.000	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
47	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	14,693,100	14,524,800	14,524,800	0.83-2.46	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
47	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	34,222,800	29,619,200	29,619,200	0.000	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
48	Foxconn CZ S.R.O.	Safedx S.R.O.	Other Receivables	Y	21,399	21,362	21,362	0.600	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
48	Foxconn CZ S.R.O.	Foxconn Technology CZ	Other Receivables	Y	1,973,075	1,139,200	1,139,200	0.690	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
49	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	6,251,770	6,180,160	6,180,160	0.84-2.46	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
50	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Langfang Yuzhan Technology Limited	Other Receivables	Y	65,730	65,319	65,319	3.850	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
51	Jinchen Hongren Technology Co. Ltd	Wuhan Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	438,200	435,460	435,460	3.915	Short term financing	-	Business operation	-	None	-	90,887,655	181,775,310	Note 7
52	Sharp Jusda Logistics Corp.	Sharp Jusda Logistics Operation(Thailand) Co., Ltd.	Other Receivables	Y	13,845	13,815	13,815	1.200	Short term financing	-	Business operation	-	None	-	64,694	258,774	Note 2
53	Fenix Industria De Eletronicos Ltda.	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	Other Receivables	Y	274,120	274,120	164,472	0.000	Short term financing	-	Business operation	-	None	-	1,474,784	2,949,567	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2020	Balance at December 31, 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		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
54	Fuhongyuan(Shenzhen) Environmental Technology Limited	Changchun Chentai Technology Co., Ltd.	Other Receivables	Y	$ 30,482	$ 30,482	$ 30,482	3.465	Short term financing	$ -	Business operation	$ -	None	$ -	$ 105,641	$ 105,641	Note 2
54	Fuhongyuan(Shenzhen) Environmental Technology Limited	Changchun Leiguan Environmental Plastic Products Co., Ltd.	Other Receivables	Y	108,865	108,865	108,865	3.465	Short term financing	-	Business operation	-	None	-	528,207	1,056,414	Note 2

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

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 400% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 200% of the net assets value of lender.

The policy for loans granted by subsidiaries to the company is as follows: ceiling on total loans granted by a subsidiary is 40% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 10% of the net assets value of lender.

The policy for loans granted by Smart Technologies Inc., Smart Technologies Corp. and Smart Technologies ULC are as follows :

ceiling on total loans to all parties is 40% of the Company’s net assets ; limit on loans to a single party is 20% of the Company’s net assets.

The policy for loans granted by Premier Image Technology (China) Ltd. and Fuhongyuan(Shenzhen) Environmental Technology Limited are as follows :

ceiling on total loans to all parties is 40% of the net assets value of lender ; limit on loans to a single party is 40% of the net assets value of lender.

Note 3: 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 4: The policy for loans granted by Shunsin Technology Holdings Limited is as follows : ceiling on total loans to all parties is 40% of the net assets value of Shunsin Technology Holdings Limited ; limit on loans to a single party is 10% of the net assets value of Shunsin Technology Holdings Limited.

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows:

ceiling on total loans granted by overseas subsidiaries is 200% of the net assets value of lender; limit on loans granted by an subsidiary to a single party is 100% of the net assets value of lender.

Except for overseas subsidiaries of which the Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares loan to Shunsin Technology Holdings Limited is as follows:

ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 400% of the net assets value of lender.

Note 5: The policy for loans granted 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.

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

Note 6: 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.

Note 7: The policy for loans granted by overseas subsidiaries of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of FII; limit on loans granted by an subsidiary to a single party is 20% of the net assets value of FII. Except for subsidiaries of FII loan to FII is as follows:

ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 40% of the net assets value of lender.

The subsidiaries of FII loan to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting sharesis as follows:

ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 10% of the net assets value of lender.

Note 8: Shandong Jusda Supply Chain Management Co., Ltd. was renamed Shandong Anjie Supply Chain Management Co., Ltd. on April 16, 2020.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of endorsements and guarantees to others
December 31, 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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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	$ 648,638,544	$ 19,500	$ 19,500	$ 19,500	$ -	0.00	$ 1,297,277,087	N	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S.R.O.	Note 2	648,638,544	5,253,000	5,253,000	4,552,600	-	0.40	1,297,277,087	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	648,638,544	8,325,800	8,273,740	-	-	0.64	1,297,277,087	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc.	Note 2	648,638,544	33,352,556	31,292,400	31,292,400	-	2.41	1,297,277,087	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	648,638,544	39,001,400	37,189,200	28,480,000	-	2.87	1,297,277,087	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	648,638,544	123,680,000	113,920,000	70,687,800	-	8.78	1,297,277,087	Y	N	N	Note 4、8
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Properties (Shanghai) Co., Ltd.	Note 2	648,638,544	531,213	498,400	498,400	-	0.04	1,297,277,087	Y	N	Y	Note 4、8
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Note 1	122,308,889	2,975,582	1,341,217	1,341,217	-	0.10	122,308,889	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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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	$ 122,308,889	$ 6,974,720	$ 6,549,138	$ 6,549,138	$ -	0.50	$ 122,308,889	N	N	Y	Note 5、8
2	Jusda International Limited	Jusda Europe S.R.O.	Note 2	1,650,130	365,720	365,095	365,095	-	0.03	1,650,130	Y	N	N	Note 7、8
3	Q-Edge Corporation	AFE Inc.	Note 3	532,314	139,258	-	-	-	0.00	532,314	N	N	N	Note 5、8
4	Smart Technologies Inc.	Smart Technologies ULC	Note 2	259,455,417	1,365,975	1,281,600	1,124,960	-	0.10	648,638,544	N	N	N	Note 7、8
5	Shanghai Topone Logistics Co., Ltd.	Inner Mongolia Topone Logistics Co., Ltd.	Note 2	734,604	4,362	-	-	-	0.00	734,604	Y	N	Y	Note 7、8
5	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	734,604	5,124	3,033	3,033	-	0.00	734,604	Y	N	Y	Note 7、8
5	Shanghai Topone Logistics Co., Ltd.	Shandong Wangliu Logistics Co., Ltd.	Note 2	734,604	7,322	3,504	3,504	-	0.00	734,604	Y	N	Y	Note 7、8
5	Shanghai Topone Logistics Co., Ltd.	Wuhan Topone Logistics Co., Ltd.	Note 2	734,604	18,152	8,130	8,130	-	0.00	734,604	Y	N	Y	Note 7、8
5	Shanghai Topone Logistics Co., Ltd.	Guangzhou Wangliu Logistics Co., Ltd.	Note 2	734,604	25,783	15,495	15,495	-	0.00	734,604	Y	N	Y	Note 7、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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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	$ 734,604	$ 53,813	$ 18,818	$ 18,818	$ -	0.00	$ 734,604	Y	N	Y	Note 7、8
6	Pce Paragon Solutions Kft	Cloud Network Technology Kft	Note 2	30,155,946	73,921	71,342	71,342	-	0.01	30,155,946	N	N	N	Note 6、8
7	Lankao Yufu Precision Technology Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Note 1	8,549,343	301,385	261,276	261,276	-	0.02	8,549,343	N	N	Y	Note 6、8
8	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Note 1	994,529	156,473	47,901	47,901	-	0.00	994,529	N	N	Y	Note 6、8
9	Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Note 1	2,704,563	59,206	17,418	17,418	17,418	0.00	2,704,563	N	N	Y	Note 6、8
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Note 1	42,975,427	38,750	30,482	30,482	30,482	0.00	42,975,427	N	N	Y	Note 6、8
11	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Note 1	12,820,300	21,910	21,773	21,773	21,773	0.00	12,820,300	N	N	Y	Note 6、8
12	Yantai Futaitong International Logistics Co., Ltd.	Yantai Futaitong International Logistics Co., Ltd.	Note 1	22,882	2,180	-	-	-	0.00	22,882	N	N	Y	Note 6、8
13	Kunshan Fuchengke Precision Electronical Co., Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Note 1	1,030,441	395,356	392,884	392,884	-	0.03	1,030,441	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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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	$ 6,510,945	$ 4,795	$ -	$ -	$ -	0.00	$ 6,510,945	N	N	Y	Note 6、8
15	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Note 1	16,336,881	151,711	13,064	13,064	-	0.00	16,336,881	N	N	Y	Note 6、8
16	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Note 1	429,752	1,753	1,742	1,742	-	0.00	429,752	N	N	Y	Note 6、8
17	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Note 1	8,309,667	8,764	4,355	4,355	-	0.00	8,309,667	N	N	Y	Note 6、8
18	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuzhun Precision Tooling (Huaian) Co., Ltd.	Note 1	4,856,556	4,359	-	-	-	0.00	4,856,556	N	N	Y	Note 6、8
19	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Note 1	31,198,114	355,275	10,887	10,887	-	0.00	31,198,114	N	N	Y	Note 6、8
20	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Note 1	20,043,318	738,805	620,966	620,966	-	0.05	20,043,318	N	N	Y	Note 6、8
21	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Note 1	44,160,422	258,330	130,638	130,638	-	0.01	44,160,422	N	N	Y	Note 6、8
22	Triple Win Technology (Jincheng) Co., Ltd.	Triple Win Technology (Jincheng) Co., Ltd.	Note 1	1,159,340	95,902	-	-	-	0.00	1,159,340	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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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
23	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Note 1	$ 65,148,117	$ 693,462	$ 674,963	$ 674,963	$ -	0.05	$ 65,148,117	N	N	Y	Note 6、8
23	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Note 2	65,148,117	174,368	54,433	54,433	-	0.00	65,148,117	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	4,619,622	174,368	93,188	93,188	-	0.01	4,619,622	N	N	Y	Note 6、8
25	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Note 1	8,922,130	43,820	43,546	43,546	-	0.00	8,922,130	N	N	Y	Note 6、8
26	Fujun Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Note 1	371,247	8,764	8,709	8,709	8,709	0.00	371,247	N	N	Y	Note 6、8
27	Chongqing Hongteng Technology Co., Ltd.	Chongqing Hongteng Technology Co., Ltd.	Note 1	98,848	876	871	871	871	0.00	197,696	N	N	Y	Note 7、8
28	Fuyu Electronical Technology (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Note 1	5,652,909	258,330	156,766	156,766	-	0.01	11,305,818	N	N	Y	Note 7、8
29	Huaian Fulitong Trading Co., Ltd.	Huaian Fulitong Trading Co., Ltd.	Note 1	394,180	32,694	19,596	19,596	19,596	0.00	788,360	N	N	Y	Note 7、8
30	Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Note 1	270,709	26,617	26,450	26,450	26,450	0.00	541,418	N	N	Y	Note 7、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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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
31	Foxconn Interconnect Technology Limited Taiwan Branch	Foxconn Interconnect Technology Limited Taiwan Branch	Note 1	$ 32,038,993	$ 8,000	$ 8,000	$ 8,000	$ -	0.00	$ 64,077,986	N	N	N	Note 7、8
32	Hon-Ling Technology Co., Ltd.	Hon-Ling Technology Co., Ltd.	Note 1	733,073	2,000	2,000	2,000	2,000	0.00	733,073	N	N	N	Note 6、8
33	Hengyang Futaihong Precision Industry Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Note 1	1,384,150	36,792	6,532	6,532	-	0.00	1,384,150	N	N	Y	Note 6、8
34	Shenzhen Futaihong Precision Industry Co., Ltd.	Shenzhen Futaihong Precision Industry Co., Ltd.	Note 1	17,912,033	129,573	65,319	65,319	-	0.01	17,912,033	N	N	Y	Note 6、8
35	Futaijing Precision Electrons (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Note 1	1,573,900	4,382	4,355	4,355	4,355	0.00	1,573,900	N	N	Y	Note 6、8
36	Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Note 1	250,616,375	1,371,566	709,800	709,800	-	0.05	250,616,375	N	N	Y	Note 6、8
37	Ur Materials (Shenzhen) Co., Ltd.	Ur Materials (Shenzhen) Co., Ltd.	Note 1	1,096,235	523,104	-	-	-	0.00	1,096,235	N	N	Y	Note 6、8
38	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Note 1	125,556,134	383,752	347,715	347,715	-	0.03	125,556,134	N	N	Y	Note 6、8
39	Triple Win Technology (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Note 1	7,690,065	26,292	26,128	26,128	-	0.00	7,690,065	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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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
40	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Note 1	$ 4,899,338	$ 47,510	$ 43,546	$ 43,546	$ -	0.00	$ 9,798,677	N	N	Y	Note 7、8
41	Premier Image Technology (China) Ltd.	Premier Image Technology (China) Ltd.	Note 1	5,753,405	2,180	-	-	-	0.00	5,753,405	N	N	Y	Note 6、8
42	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Note 1	3,597,603	1,308	-	-	-	0.00	3,597,603	N	N	Y	Note 6、8
43	Foxconn Hon Hai Technology India Mega Development	Foxconn Hon Hai Technology India Mega Development	Note 1	4,870,333	103,504	95,343	95,343	-	0.01	4,870,333	N	N	N	Note 6、8
44	Global Services Solutions S.R.O.	Global Services Solutions S.R.O.	Note 1	205,083	1,108	-	-	-	0.00	205,083	N	N	N	Note 6、8
45	Foxconn Slovakia, Spol. S.R.O.	Foxconn Slovakia, Spol. S.R.O.	Note 1	4,319,642	17,540	17,510	17,510	-	0.00	4,319,642	N	N	N	Note 6、8
46	Shunsin Technology (Zhong Shan) Limited	Shunsin Technology (Zhong Shan) Limited	Note 1	9,234,523	21,910	21,773	21,773	-	0.00	9,234,523	N	N	Y	Note 6、8
47	Henan Yuzhan Technology Limited	Henan Yuzhan Technology Co., Ltd.	Note 1	51,367,677	263,465	100,156	100,156	-	0.01	102,735,354	N	N	Y	Note 7、8
48	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Note 1	28,920,377	888,338	888,338	888,338	-	0.07	57,840,755	N	N	Y	Note 7、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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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
49	Hebi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Note 1	$ 1,473,060	$ 135,135	$ 4,355	$ 4,355	$ -	0.00	$ 2,946,120	N	N	Y	Note 7、8
50	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Note 1	30,647,473	201,572	200,312	200,312	-	0.02	61,294,947	N	N	Y	Note 7、8
51	Shenzhen Fugui Precision Industrial Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Note 1	5,684,815	7,969,054	237,326	237,326	-	0.02	11,369,629	N	N	Y	Note 7、8
52	Ambit Microsystem (Shanghai) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Note 1	4,198,225	21,449	10,887	10,887	-	0.00	8,396,451	N	N	Y	Note 7、8
53	Amworld Microsystems (Shanghai) Ltd.	Amworld Microsystems (Shanghai) Ltd.	Note 1	505,461	42,274	13,064	13,064	-	0.00	1,010,922	N	N	Y	Note 7、8
54	System Integration Electronics (Hangzhou) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Note 1	1,228,519	65,388	39,191	39,191	-	0.00	2,457,039	N	N	Y	Note 7、8
55	Shanxi Yuding Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Note 1	8,384,543	12,682	6,532	6,532	6,532	0.00	16,769,087	N	N	Y	Note 7、8
56	Wuhan Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Note 1	1,289,939	148,213	8,709	8,709	-	0.00	2,579,879	N	N	Y	Note 7、8
57	Chongqing Fugui Electronics Co., Ltd.	Chongqing Fugui Electronics Co., Ltd.	Note 1	700,658	657	653	653	653	0.00	1,401,317	N	N	Y	Note 7、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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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
58	Baichang Technology Service (Tianjin) Co., Ltd.	Baichang Technology Service (Tianjin) Co., Ltd.	Note 1	$ 631,498	$ 36,361	$ 36,361	$ 36,361	$ 36,361	0.00	$ 1,262,996	N	N	Y	Note 7、8
59	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Note 1	15,218,754	1,727,640	435,460	435,460	-	0.03	30,437,508	N	N	Y	Note 7、8
60	Foxconn CZ S.R.O.	Foxconn CZ S.R.O.	Note 1	4,025,067	2,013	1,995	1,995	-	0.00	8,050,135	N	N	N	Note 7、8
61	Ingrasys Technology Inc.	Ingrasys Technology Inc.	Note 1	1,748,425	22,032	22,008	22,008	-	0.00	3,496,849	N	N	N	Note 7、8
62	Foxconn Cloud Network Technology Singapore Pte. Ltd., Taiwan Branch	Foxconn Cloud Network Technology Singapore Pte. Ltd., Taiwan Branch	Note 1	2,394,629	1,000	1,000	1,000	1,000	0.00	4,789,258	N	N	N	Note 7、8
63	Jincheng Futaihua Precision Electronic Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Note 1	8,360,716	8,764	8,709	8,709	-	0.00	16,721,432	N	N	Y	Note 7、8
64	Zhengzhou Yu Teng Precision Technology Co., Ltd.	Zhengzhou Yu Teng Precision Technology Co., Ltd.	Note 1	1,955,732	438	435	435	-	0.00	1,955,732	N	N	Y	Note 6、8
65	Fujin Precision Industrial (Jincheng) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Note 1	34,529,889	8,764	8,709	8,709	-	0.00	34,529,889	N	N	Y	Note 6、8
66	Ingrasys (Singapore) Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Note 1	3,301,697	10,197	9,896	9,896	-	0.00	6,603,394	N	N	N	Note 7、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 December 31, 2020	Outstanding endorsement/ guarantee amount at December 31, 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
67	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2	$ 227,219,138	$ 17,778,000	$ 17,088,000	$ -	$ -	1.32	$ 454,438,275	N	N	N	Note 6、8
68	FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Note 1	16,953,586	13,146	13,064	13,064	-	0.00	16,953,586	N	N	Y	Note 6、8
69	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2	29,558,803	8,730,000	8,544,000	-	-	0.66	59,117,606	Y	N	N	Note 8、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 total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of 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 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 the endorsement guarantee Company's net assets.
Note 7: The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of the Company’s net assets, and for a single party should not be in excess of 20% of the Company’s net assets.
The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. and its subsidiary and Foxconn Interconnect Technology Limited and its subsidiary to others should not be in excess of the endorsement guarantee Company's net assets, and for a single party should not be in excess 50% of the endorsement guarantee Company's net assets.
The total endorsements and guarantees of Jusda Supply Chain Management International Ltd. and its subsidiary to others 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 audited 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 (Hong Kong) 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 (Hong Kong) 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	29,558,803	59,117,606
FIH Mexico Industry Sa De Cv	3,571,594	7,143,188
FIH (Hong Kong) Limited	-	-

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

December 31, 2020

Table 3

Expressed in thousands of TWD

(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2020: Number of shares (in thousand shares or thousand units)	As of December 31, 2020: Book value	As of December 31, 2020: Ownership (%)	As of December 31, 2020: Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Common Stock of Innolux Co., Ltd.	Other related party	(1)	147,965	$ 2,086,312	1	$ 2,086,312	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	221,704	8	221,704	
〃	Common Stock of Shieh Yong Investment Co., Ltd.	None	(1)	11,562	200,603	2	200,603	
〃	Others (Note 3)	None	(1)	-	212	-	212	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common Stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,705,657	4	2,705,657	
〃	Common Stock of UVAT Technology Co., Ltd.	None	(1)	4,064	245,038	10	245,038	
〃	Others (Note 3)	None	(1)	-	198,133	-	198,133	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	33,555	1	33,555	
〃	Others (Note 3)		(1)	-	256	-	256	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of Waltop International Corporation	None	(1)	44	256	-	256	
〃	Others (Note 3)	None	(1)	-	872	-	872	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Innolux Co., Ltd.	Other related party	(1)	176,311	2,485,988	2	2,485,988	
〃	Common Stock of Microelectronics Technology Inc.	None	(1)	7,616	253,978	3	253,978	
〃	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,875,132	4	2,875,132	
〃	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,162,253	1	3,162,253	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	164,181	6	164,181	
〃	Common Stock of Tai Tung Communication Co., Ltd.	None	(2)	-	105,653	-	105,653	
〃	Others (Note 3)	None	(1)(2)	-	145,010	-	145,010	
Hongqi Venture Capital Co., Ltd. and subsidiaries	Waltop International Corporation	None	(1)	44	256	-	256	
Foxconn (Far East) Limited and subsidiaries	Digital Currency Group, Inc.	None	(1)	9	277,930	1	277,930	
〃	Cloudminds Inc.	None	(1)	-	347,456	1	347,456	
〃	Galaxy Digital Holdings Ltd.	None	(1)	4,537	1,176,341	7	1,176,341	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 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)	-	$ 4,471,360	-	$ 4,471,360	
〃	Hopu-Arm Innovation Fund, L.P.	None	(2)	-	374,489	-	374,489	
〃	IDG China Capital Fund III L.P.	None	(2)	-	3,319,970	-	3,319,970	
〃	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	128,444	5	128,444	
〃	ZAP Medical System, Ltd.	None	(1)	18	150,758	1	150,758	
〃	Megvii AI Technology	None	(1)	2,276	1,041,560	2	1,041,560	
〃	Keyssa, Inc.	None	(1)	-	197,119	-	197,119	
〃	Molekule Inc.	None	(1)	-	139,552	-	139,552	
〃	Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	300,056	12	300,056	
〃	Nanoplus Technology Ltd.	None	(1)	12,383	185,993	9	185,993	
〃	Viu International Limited	None	(1)	3,000	726,240	5	726,240	
〃	Common Stock of SK Holding Co., Ltd.	None	(1)	2,450	15,103,015	3	15,103,015	
〃	Skycus China Fund, L.P.	None	(2)	-	2,005,508	5	2,005,508	
〃	Softbank Vision Fund L.P.	None	(2)	-	23,764,225	1	23,764,225	
〃	Best Educational Organization	None	(1)	-	102,528	-	102,528	
〃	Common Stock of Vizio Inc.	None	(1)	515	558,506	3	558,506	
〃	Visionnaire Ventures Fund II, L.P.	None	(2)	-	505,333	-	505,333	
〃	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	1,745,217	8	1,745,217	
〃	Xiaoju Kuaizhi Inc.	None	(1)	3,136	3,118,356	-	3,118,356	
〃	Beijing-based Pensees Technology Co., Ltd.	None	(1)	-	63,834	4	63,834	
〃	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	4,282,811	17	4,282,811	
〃	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	30,650	4,086,741	-	4,086,741	
〃	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	24,615,342	1	24,615,342	
〃	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	-	179,540	3	179,540	
〃	Artificial Intelligent Speech Co., Ltd.	None	(1)	-	217,730	1	217,730	
〃	Asia-IO Holdings Limited	None	(1)	-	356,000	-	356,000	
〃	Figure Technologies Inc.	None	(1)	-	170,435	-	170,435	
〃	Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	-	52,628	3	52,628	
〃	Jinan Fujie industrial investment fund partnership (limited partnership)	None	(2)	-	347,453	-	347,453	
〃	Plume Design, Inc.	None	(1)	-	280,528	-	280,528	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2020 Number of shares (in thousand shares or thousand units)	Book value	Owner ship (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Nuwa Robotics Corporation	None	(1)	-	$ 113,920	-	$ 113,920	
〃	Airspan Network Inc.	None	(1)	-	199,363	-	199,363	
〃	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	118,481	-	118,481	
〃	Luster LightTech Group Co., Ltd.	None	(1)	-	1,088,650	-	1,088,650	
〃	Pegasus Holdings Limited	None	(2)	-	121,752	-	121,752	
〃	IDG Breyer Capital Fund L.P.	None	(2)	-	5,328,852	-	5,328,852	
〃	Wise Road Industry Investment Fund I, L.P.	None	(2)	-	182,398	-	182,398	
〃	Others (Note 3)	None	(1)(2)	-	6,425,036	-	6,425,036	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	11,321,960	-	11,321,960	
Foxconn Holding Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	255,606	6	255,606	
〃	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,366,698	-	1,366,698	
〃	Airspan Networks Inc.	None	(1)	97	19,146	3	19,146	
〃	Cloudminds Technologies Co., Ltd.	None	(1)	6,206	672,493	2	672,493	
〃	Globant S.A. (GLOB)	None	(1)	45	279,874	-	279,874	
〃	GVFX1 L.P.	None	(2)	-	368,071	-	368,071	
〃	Sinovation Fund III, L.P.	None	(2)	-	1,302,750	-	1,302,750	
〃	Innovation Works Development Fund. L.P.	None	(2)	-	787,102	-	787,102	
〃	Innovation Works Limited	None	(1)	2,600	125,882	-	125,882	
〃	Inuitive, Ltd.	None	(1)	1,193	175,464	5	175,464	
〃	Kinova, Inc.	None	(1)	3,000	212,746	4	212,746	
〃	Keyssa, Inc.	None	(1)	1,826	97,993	3	97,993	
〃	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	749,791	-	749,791	
〃	Playground Global, LLC	None	(2)	-	157,619	-	157,619	
〃	Playground Ventures II, L.P.	None	(2)	-	2,885,365	-	2,885,365	
〃	Playground Ventures, L.P.	None	(2)	-	1,373,295	-	1,373,295	
〃	Riverwood Capital Partners L.P.	None	(2)	-	278,019	-	278,019	
〃	Silverlink Capital, L.P.	None	(2)	-	4,640,060	-	4,640,060	
〃	Sinovation Fund IV, L.P.	None	(2)	-	712,613	-	712,613	
〃	Softbank Vision Fund L.P.	None	(2)	-	23,764,225	-	23,764,225	
〃	TJ 2015 Fund L.P.	None	(2)	-	764,681	-	764,681	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2020 Number of shares (in thousand shares or thousand units)	Book value	Owner ship (%)	Fair value	Footnote
Foxconn Holding Ltd. and subsidiaries	Translink Capital Partners II, L.P.	None	(2)	-	$ 236,690	-	$ 236,690	
〃	Translink Capital Partners III, L.P.	None	(2)	-	503,347	-	503,347	
〃	Translink Capital Partners IV, L.P.	None	(2)	-	101,318	-	101,318	
〃	WRV II-A, L.P.	None	(2)	-	2,854,704	-	2,854,704	
〃	WRVI Capital Ⅲ, L.P.	None	(2)	-	1,200,145	-	1,200,145	
〃	Devialet SA	None	(1)	41	269,447	5	269,447	
〃	Others (Note 3)	None	(1)(2)	-	514,596	-	514,596	
Foxconn Singapore Pte. Ltd.	Common Stock of Hike Global Pte, Ltd.	None	(1)	-	64,080	-	64,080	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund L.P.	None	(2)	-	99,110	-	99,110	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the year ended December 31, 2020

Table 4

Expressed in thousands

(Except as otherwise indicated)

						Balance as at January 1, 2020		Addition		Disposal				Balance as at December 31, 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	68,383	$ 68,383	-	$ -	$ -	$ -	1,521,951	$ 1,521,951
〃	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
〃	Foxtron Vehicle Technologies Co., Ltd.	Note 1	Foxtron Vehicle Technologies Co., Ltd.	Note 7	TWD	-	-	785,032	7,850,321	-	-	-	-	785,032	7,850,321
Foxconn (Far East) Limited and Subsidiaries	Softbank Vision Fund L.P.	Note 4, 5	-	-	USD	-	664,993	-	38,282	-	-	-	-	-	834,418
〃	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	-	-	-	187,109	-	-	-	-	-	187,109
〃	HMD Global Oy	Note 2	-	-	USD	-	49,000	-	51,300	-	-	-	-	-	157,000
〃	Luster LightTech Group Co., Ltd.	Note 2	-	-	RMB	-	-	-	250,000	-	-	-	-	-	250,000
〃	Tianjin Aiqi Honhai Smart Transportation Equity Investment Fund Partnership L.P.	Note 2	-	-	RMB	-	165,582	-	380,000	-	-	-	-	-	1,174,845
〃	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

						Balance as at January 1, 2020		Addition		Disposal				Balance as at December 31, 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	Guangzhou Xiaopeng Motors Technology Company Ltd.	Note 2	-	-	RMB	25,385	$ 330,000	-	$ -	25,385	$ 330,000	$ 330,000	$ -	-	$ -
〃	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	-	-
〃	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	-	-

						Balance as at January 1, 2020		Addition		Disposal				Balance as at December 31, 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	-	$ 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	-	-
〃	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	-	-

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 December 31, 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	-	$ -	-	$ 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	-	-
〃	"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	-	-

						Balance as at January 1, 2020		Addition		Disposal				Balance as at December 31, 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	"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	-	-
〃	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	-	151,184	150,000	1,184	-	-
〃	"Winners" Currency and Bond Series Financial Products	Note 3	-	-	RMB	-	-	-	550,000	-	554,504	550,000	4,504	-	-

						Balance as at January 1, 2020		Addition		Disposal				Balance as at December 31, 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	-	$ -	-	$ 100,000	-	$ 100,529	$ 100,000	$ 529	-	$ -
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 3	-	-	RMB	-	1,400,000	-	-	-	382,826	300,000	82,826	-	1,100,000
〃	Playground Ventures II, L.P.	Note 4	-	-	USD	-	44,913	-	16,000	-	-	-	-	-	101,312
〃	Common Stock of Digiwin Software Co., Ltd.	Note 1	-	-	RMB	-	-	39,971	559,798	-	-	-	-	39,971	559,798
〃	Alibaba Group Holding Limited	Note 4	-	-	USD	1,260	267,246	-	-	1,260	382,113	382,113	-	-	-
Foxconn Holding Ltd. and Subsidiaries	Softbank Vision Fund L.P.	Note 4, 5	-	-	USD	-	664,993	-	38,282	-	-	-	-	-	834,418
〃	WRVI CAPITAL III, L.P.	Note 4	-	-	USD	-	-	-	38,165	-	-	-	-	-	42,140
〃	GRAM Labs Inc.	Note 1	-	-	USD	3,574	3,668	-	-	3,574	16,435	2,420	14,015	-	-
Hyield Venture Capital 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 year ended December 31, 2020

Expressed in thousands of TWD

Table 5

(Except as otherwise indicated)

			Transaction				Differences in transaction terms Compared to third party transactions		Notes/acCounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the Counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/acCounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	$ 15,576,083	1	Payment term 90 days	Note 1	Note 1	$ 6,424,226	1	Note 2
Hon Hai Precision Industry Co., Ltd.	FoxConn (Far East) Limited and subsidiaries	Subsidiary	Sales	11,019,139	-	Payment term 45~90 days	Note 1	Note 1	212,609,094	36	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	8,993,118	-	Payment term 60 days	Note 1	Note 1	756,679	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Sales	2,811,281	-	Payment term 90 days	Note 1	Note 1	814,060	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	2,236,222	-	Payment term 90 days	Note 1	Note 1	378,959	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	1,735,989	-	Payment term 60 days	Note 1	Note 1	526,286	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	1,605,205	-	Payment term 45~90 days	Note 1	Note 1	350,354	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,535,099	-	Net 90 days	Note 1	Note 1	438,033	-	
Hon Hai Precision Industry Co., Ltd.	FoxConn Japan Co., Limited	Subsidiary	Sales	1,113,876	-	Payment term 90 days	Note 1	Note 1	358,064	-	
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	Sales	873,755	-	Payment term 90 days	Note 1	Note 1	355,245	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	836,387	-	Payment term 90 days	Note 1	Note 1	246,269	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	646,814	-	Payment term 30~90 days	Note 1	Note 1	61,870	-	
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.	FoxConn European Manufacturing Services S.R.O.	Subsidiary	Sales	549,135	-	Payment term 45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	S&T Hrvatska d.o.o..	Affiliate	Sales	502,362	-	Net 75 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	CASwell, Inc.	Affiliate	Sales	434,154	-	Payment term 90 days	Note 1	Note 1	99,388	-	
Hon Hai Precision Industry Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Sales	352,633	-	Payment term 60 days	Note 1	Note 1	65,325	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	210,837	-	Payment term 90 days	Note 1	Note 1	305,048	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Nanjing Innolux Optoelectronics Ltd.	Other related party	Sales	177,908	-	Payment term 90 days	Note 1	Note 1	7,574	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	172,773	-	Net 60 days	Note 1	Note 1	8,607	-	
Hon Hai Precision Industry Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	163,086	-	Payment term 90 days	Note 1	Note 1	42,505	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing France S.A.	Affiliate	Sales	117,134	-	Net 60 days	Note 1	Note 1	268	-	
Hon Hai Precision Industry Co., Ltd.	P.T. Sharp Electronics Indonesia	Affiliate	Sales	112,582	-	Payment term 90 days	Note 1	Note 1	19,784	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Electronics Corporation	Affiliate	Sales	110,249	-	Payment term 60 days	Note 1	Note 1	22,728	-	

			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.	EnnoConn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	$ 106,234	-	Payment term 90 days	Note 1	Note 1	$ 21,624	-	
Hon Hai Precision Industry Co., Ltd.	FoxConn (Far East) Limited and subsidiaries	Subsidiary	Purchases	1,341,301,281	45	Payment term 30~90 days	Note 1	Note 1	(485,919,793)	(38)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	244,876,314	8	Payment term 90 days	Note 1	Note 1	(142,103,340)	(11)	Note 2
Hon Hai Precision Industry Co., Ltd.	FalCon Precision Trading Limited	Subsidiary	Purchases	163,042,265	5	45 days after validation	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Purchases	108,917,755	4	Payment term 90 days	Note 1	Note 1	(724,181)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Purchases	59,199,249	2	Payment term 90 days	Note 1	Note 1	(79)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	FoxConn Global Services Division S.R.O.	Subsidiary	Purchases	56,538,012	2	Payment term 90 days	Note 1	Note 1	(13,126,675)	(1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Purchases	8,668,609	-	Payment term 30~90 days	Note 1	Note 1	(2,569,152)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	2,759,025	-	Net 30 days	Note 1	Note 1	(422,187)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	2,673,718	-	Payment term 90 days	Note 1	Note 1	(842,910)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia)	Affiliate	Purchases	1,702,587	-	Payment term 60 days	Note 1	Note 1	(381,304)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	1,441,789	-	Payment term 60 days	Note 1	Note 1	(500,143)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,441,785	-	Net 30 days	Note 1	Note 1	(513,795)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	FoxConn Slovakia, Spol. S.R.O.	Subsidiary	Purchases	1,064,743	-	60 days after	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	652,105	-	Net 30 days	Note 1	Note 1	(143,214)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	444,587	-	Payment term 90 days	Note 1	Note 1	(83,268)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	280,019	-	Payment term 45~90 days	Note 1	Note 1	(65,144)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxstar Technology Co., Ltd	Affiliate	Purchases	172,499	-	Payment term 90 days	Note 1	Note 1	(12,999)	-	
Hon Hai Precision Industry Co., Ltd.	NSG Technology Inc.	Subsidiary	Purchases	159,952	-	Payment term 30 days	Note 1	Note 1	(13,821)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	FoxConn (Far East) Limited and subsidiaries	Subsidiary	Processing and molding Costs	3,349,837	10	-	Note 1	Note 1	(2,558,010)	(20)	
							Note 1	Note 1	(Shown as other payables)		
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Processing and molding Costs	29,438,255	89	-	Note 1	Note 1	(10,269,709)	(80)	
							Note 1	Note 1	(Shown as other payables)		
Hon Hai Precision Industry Co., Ltd.	Carston Ltd.	Subsidiary	Processing and molding Costs	116,135	-	-	Note 1	Note 1	-	-	
							Note 1	Note 1	(Shown as other payables)		
ShunSin Technology (Zhong Shan) Limited	ShunSin Technology Holdings Limited	Subsidiary	Sales	1,394,624	43	Payment term 45 days	Note 1	Note 1	635,952	69	
ShunSin Technology (Zhong Shan) Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,653,187	51	Payment term 45 days	Note 1	Note 1	598,826	65	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	114,122	14	Net 30 days	Note 1	Note 1	7,874	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
Shanghai Futaitong International Logistics Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	$ 109,519	13	Payment term 30 days	Note 1	Note 1	$ 49,813	21	
Shanghai Futaitong International Logistics Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	120,720	14	Payment term 30 days	Note 1	Note 1	27,732	11	
Ambit Microsystem (Shanghai) Co., Ltd.	AMB Logistics Ltd.	Subsidiary	Sales	885,162	4	Payment term 60 days	Note 1	Note 1	-	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Subsidiary	Sales	266,544	1	Payment term 90 days	Note 1	Note 1	-	-	
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	1,758,536	7	Net 60 days			344,347	6	
Ambit Microsystem (Shanghai) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	Sales	116,821	-	Net 60 days	Note 1	Note 1	114,974	2	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,632,768	15	Net 60 days	Note 1	Note 1	597,243	10	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	250,660	1	Net 90 days	Note 1	Note 1	248,002	4	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	4,425,524	19	Net 60 days	Note 1	Note 1	552,496	9	
AMB Logistics Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	904,378	100	Payment term 30 days	Note 1	Note 1	-	-	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	8,446,090	11	Payment term 90 days	Note 1	Note 1	5,452,290	20	
Ingrasys Technology Co., Ltd.	Hon-Ling Technology Co., Ltd.	Subsidiary	Sales	187,868	-	Payment term 60 days	Note 1	Note 1	-	-	
Ingrasys Technology Co., Ltd.	FoxConn European Manufacturing Services S.R.O.	Subsidiary	Sales	147,476	-	Payment term 90 days	Note 1	Note 1	-	-	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	957,268	1	Payment term 60 days	Note 1	Note 1	192,423	1	
Ingrasys Technology Co., Ltd.	FoxConn Technology (India) Private Limited	Subsidiary	Sales	1,462,920	2	Payment term 90 days	Note 1	Note 1	804,731	3	
Ingrasys Technology Co., Ltd.	FoxConn Technology CZ S.R.O.	Subsidiary	Sales	4,592,814	6	Payment term 90 days	Note 1	Note 1	1,872,545	7	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	8,493,722	11	Payment term 90 days	Note 1	Note 1	1,345,304	5	
Ingrasys Technology Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	141,547	-	Payment term 90 days	Note 1	Note 1	137,063	-	
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	18,864,787	24	Payment term 90 days	Note 1	Note 1	11,248,457	41	
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	647,653	1	Payment term 90 days	Note 1	Note 1	321,739	1	
Ingrasys Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,482,180	4	Payment term 30 days	Note 1	Note 1	242,272	1	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,329,845	2	Payment term 60 days	Note 1	Note 1	297,627	1	
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,773,675	2	Payment term 60 days	Note 1	Note 1	429,923	2	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,523,735	2	Payment term 45 days	Note 1	Note 1	239,756	1	
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,040,441	1	Payment term 30 days	Note 1	Note 1	332,320	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 Technology Co., Ltd.	AFE, Inc.	Subsidiary	Sales	$ 500,119	1	Payment term 30 days	Note 1	Note 1	$ -	-	
Ingrasys Technology Co., Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	138,092	-	Payment term 90 days	Note 1	Note 1	(29,112)	-	
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,074,902	1	Payment term 90 days	Note 1	Note 1	167,769	1	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	131,782	-	Payment term 90 days	Note 1	Note 1	-	-	
Ingrasys Info-Tech Corp.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	105,310	52	Payment term 90 days	Note 1	Note 1	-	-	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	253,864	53	Net 30 days	Note 1	Note 1	35,364	36	
Socle Technology Corp.	Socle Technology Corporation (Shanghai)	Subsidiary	Sales	114,169	5	Payment term 30 days	Note 1	Note 1	14,930	3	
Socle Technology Corp.	Fitipower Integrated Technology Inc.	Affiliate	Sales	1,405,974	59	Payment term 30 days	Note 1	Note 1	390,364	81	
Socle Technology Corp.	Sharp Corporation	Affiliate	Purchases	1,961,536	83	Payment term 30 days	Note 1	Note 1	-	-	
Hon-Ling Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,332,876	48	Net 30 days	Note 1	Note 1	572,608	55	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	2,406,972	50	Net 30 days	Note 1	Note 1	464,833	44	
FoxConn Global Network Corporation	Asia Pacific TeleCom Co., Ltd.	Subsidiary	Sales	365,603	64	90 days after validation	Note 1	Note 1	166,736	36	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	488,724	1	Payment term 90 days	Note 1	Note 1	78,663	1	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	30,060,152	48	Net 120 days	Note 1	Note 1	3,382,609	28	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	828,718	1	Payment term 45 days	Note 1	Note 1	343,038	3	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	229,306	-	Payment term 60 days	Note 1	Note 1	(71,948)	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	175,592	-	Payment term 90 days	Note 1	Note 1	(79,843)	(1)	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	476,683	1	Net 60 days	Note 1	Note 1	(3,310)	-	
FIH Precision Componet (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	253,200	37	Payment term 30 days	Note 1	Note 1	60,848	13	
FIH Precision Componet (Beijing) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	151,047	22	Payment term 30 days	Note 1	Note 1	61,721	14	
FIH Precision Componet (Beijing) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	127,673	18	Payment term 90 days	Note 1	Note 1	130,811	29	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	760,901	77	Payment term 90 days	Note 1	Note 1	232,151	82	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	147,930	15	Payment term 60 days	Note 1	Note 1	20,457	7	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	5,460,832	73	Payment term 30 days	Note 1	Note 1	1,061,303	16	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	327,951	4	Payment term 30 days	Note 1	Note 1	93,103	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fu Yu Precision Components (Kunshan) Co., Ltd.	Affiliate	Purchases	126,082	3	Payment term 90 days	Note 1	Note 1	(133,627)	(4)	

			Transaction				Differences in transaction terms Compared to third party transactions		Notes/acCounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the Counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/acCounts receivable (payable)	Footnote
FIH (Hong Kong) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	$ 1,000,600	1	Payment term 60 days	Note 1	Note 1	$ 620,959	2	
FIH (Hong Kong) Limited	Rising Stars Mobile India Private Limited	Subsidiary	Sales	294,260	-	Payment term 60 days	Note 1	Note 1	38,564	-	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	39,655,544	38	Payment term 90 days	Note 1	Note 1	19,094,358	64	
FIH (Hong Kong) Limited	Innolux Corporation	Other related party	Purchases	320,251	-	Payment term 60 days	Note 1	Note 1	(97,834)	-	
FIH (Hong Kong) Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	139,785	-	Payment term 90 days	Note 1	Note 1	5,331	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	729,313	1	Payment term 90 days	Note 1	Note 1	(226,630)	(1)	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	221,567	-	Payment term 90 days	Note 1	Note 1	(60,858)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	23,049,173	22	Net 25 days	Note 1	Note 1	689,301	2	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	5,074,167	5	Net 30 days	Note 1	Note 1	(311,518)	(1)	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	1,771,917	2	Payment term 60 days	Note 1	Note 1	1,707,756	6	
FIH (Hong Kong) Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	190,674	-	Payment term 90 days	Note 1	Note 1	(57,124)	-	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	19,638,383	93	Payment term 30 days	Note 1	Note 1	3,517,741	82	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,373,660	7	Payment term 60 days	Note 1	Note 1	(4,954)	-	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	1,311,615	7	Payment term 60 days	Note 1	Note 1	(298,309)	(6)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	3,636,996	19	Net 60 days	Note 1	Note 1	(1,236,631)	(24)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	1,466,009	8	Payment term 75 days	Note 1	Note 1	(690,147)	(13)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	1,371,777	7	Payment term 60 days	Note 1	Note 1	763,430	18	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	33,766,701	100	Payment term 120 days	Note 1	Note 1	9,520,066	100	
FoxConn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiary	Sales	141,840	25	Payment term 90 days	Note 1	Note 1	136,704	25	
FoxConn (Far East) Limited	Foxteq Holdings Inc.	Subsidiary	Sales	141,840	25	Payment term 90 days	Note 1	Note 1	136,704	25	
FoxConn (Far East) Limited	FoxConn (Far East) Holdings Limited	Subsidiary	Sales	141,840	25	Payment term 90 days	Note 1	Note 1	136,704	25	
FoxConn (Far East) Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	141,840	25	Payment term 90 days	Note 1	Note 1	136,704	25	
Precision Technology Investments Pte. Ltd.-Singapore	Simply Smart Limited	Subsidiary	Sales	259,409	75	Payment term 90 days	Note 1	Note 1	93,225	94	
Best Behaviour Holdings Limited	Rich Dreams Network Technology Limited	Subsidiary	Sales	107,614	100	Payment term 120 days	Note 1	Note 1	-	-	
Carston Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	110,058	10	Net 90 days	Note 1	Note 1	-	-	
Carston Limited	Smart Top International Limited	Subsidiary	Sales	112,292	10	Net 30 days	Note 1	Note 1	108,226	29	

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
Carston Limited	Best Leap Enterprises Limited	Subsidiary	Sales	$ 484,776	45	Net 30 days	Note 1	Note 1	$ 260,932	70	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	368,461	2	Net 90 days	Note 1	Note 1	284,537	4	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Carston Limited	Subsidiary	Sales	202,408	1	60 days after validation	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	773,418	5	Net 90 days	Note 1	Note 1	45,786	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	348,151	2	Net 90 days	Note 1	Note 1	82,523	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	186,740	1	Net 90 days	Note 1	Note 1	135,674	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	FoxConn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	4,979,908	31	Net 30 days	Note 1	Note 1	3,591,818	44	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	421,584	3	Net 90 days	Note 1	Note 1	365,762	5	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Subsidiary	Sales	123,594	1	Payment term 30 days	Note 1	Note 1	72,580	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	FalCon Precision Trading Pte. Ltd.	Subsidiary	Sales	1,419,251	9	Net 60 days	Note 1	Note 1	706,971	9	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	175,856	1	Payment term 90 days	Note 1	Note 1	169,938	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	Sales	174,771	1	Net 90 days	Note 1	Note 1	162,195	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	583,691	4	Net 60 days	Note 1	Note 1	639,453	8	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	416,482	3	Net 90 days	Note 1	Note 1	210,730	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd	Affiliate	Sales	380,780	2	Net 30 days	Note 1	Note 1	201,320	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Keenest Electronic Corp.	Affiliate	Sales	121,966	1	Net 90 days	Note 1	Note 1	66,949	1	
ShunSin Technology Holdings Limited	FoxConn InterConnect Technology Limited	Subsidiary	Sales	408,260	14	Net 90 days	Note 1	Note 1	97,549	21	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	8,493,513	2	Payment term 60 days	Note 1	Note 1	5,625,625	3	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	5,852,357	18	Payment term 90 days	Note 1	Note 1	1,777,427	17	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	5,303,581	16	Payment term 90 days	Note 1	Note 1	2,506,774	24	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	1,097,908	3	Payment term 90 days	Note 1	Note 1	241,883	2	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	51,143,145	72	Net 30 days	Note 1	Note 1	12,614,129	89	
Triple Win Technology (Shenzhen) Co., Ltd.	Triple Win Technology (JinCheng) Co., Ltd.	Subsidiary	Sales	1,523,308	2	Net 90 days	Note 1	Note 1	74,609	1	
Triple Win Technology (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	3,053,805	4	Net 30 days	Note 1	Note 1	-	-	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,090,878	2	Net 90 days	Note 1	Note 1	-	-	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	FoxConn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	529,392	47	Net 60 days	Note 1	Note 1	124,577	38	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	EnnoConn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	178,964	16	Payment term 90 days	Note 1	Note 1	92,667	28	

			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
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	$ 9,377,994	43	Payment term 90 days	Note 1	Note 1	$ 4,249,312	37	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	210,334	1	Net 30 days	Note 1	Note 1	182,657	2	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	Sales	343,687	2	Payment term 90 days	Note 1	Note 1	124,991	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	3,543,009	16	Payment term 90 days	Note 1	Note 1	2,574,584	22	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	184,436	1	Payment term 90 days	Note 1	Note 1	103,116	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	137,307	1	Net 90 days	Note 1	Note 1	61,717	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fu Yu Precision Components (Kunshan) Co., Ltd.	Affiliate	Sales	289,940	1	Net 90 days	Note 1	Note 1	75,032	1	
FoxConn (KunShan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	208,510	1	Net 60 days	Note 1	Note 1	65,719	1	
FoxConn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	16,634,227	2	Payment term 90 days	Note 1	Note 1	10,238,787	2	
FoxConn (KunShan) Computer Connector Co., Ltd.	Fu Yu Precision Components (Kunshan) Co., Ltd.	Affiliate	Purchases	144,501	1	Payment term 90 days	Note 1	Note 1	(74,250)	(1)	
FoxConn (KunShan) Computer Connector Co., Ltd.	FoxConn Technology Pte. Ltd.	Affiliate	Purchases	151,526	1	Payment term 60 days	Note 1	Note 1	(85,319)	(1)	
FoxConn (KunShan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	283,888	1	Net 90 days	Note 1	Note 1	(148,810)	(3)	
FoxConn Electronic Industrial Development (Kunshan) Co., Ltd.	FoxConn (KunShan) Computer Connector Co., Ltd.	Subsidiary	Sales	5,111,969	3	Payment term 30 days	Note 1	Note 1	1,707,586	3	
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	23,769,052	13	Payment term 90 days	Note 1	Note 1	21,929,094	90	
Competition Team Technologies Limited	Best Behaviour Limited	Subsidiary	Sales	5,060,603	3	Payment term 90 days	Note 1	Note 1	4,877,359	20	
Competition Team Technologies Limited	Armadale Holdings Limited	Subsidiary	Sales	313,799	-	Payment term 90 days	Note 1	Note 1	302,436	1	
Hightech Electronics Components Inc.	FoxConn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	2,960,513	47	Payment term 90 days	Note 1	Note 1	-	-	
Hightech Electronics Components Inc.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	286,785	5	Payment term 60 days	Note 1	Note 1	-	-	
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiary	Sales	631,805	10	Payment term 60 days	Note 1	Note 1	25,610	100	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	Sales	2,306,326	36	Payment term 60 days	Note 1	Note 1	-	-	
Hightech Electronics Components Inc.	FoxConn Japan Co., Limited	Subsidiary	Sales	162,156	3	Payment term 60 days	Note 1	Note 1	-	-	
Best Ever Industries Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	180,626	-	Net 60 days	Note 1	Note 1	70,290	1	
Best Ever Industries Limited	FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	168,829	-	Net 60 days	Note 1	Note 1	54,488	-	
Best Leap Enterprises Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	6,241,286	9	Payment term 90 days	Note 1	Note 1	5,046,970	100	
Best Leap Enterprises Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,025,095	1	30 days after validation	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
Yantaishi Fulitong International Trading Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	$ 108,540	9	Payment term 90 days	Note 1	Note 1	$ -	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	112,451	-	Net 90 days	Note 1	Note 1	35,888	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	17,450,502	44	Net 90 days	Note 1	Note 1	7,203,621	63	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	Sales	225,552	1	Payment term 90 days	Note 1	Note 1	3,479	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Subsidiary	Sales	425,195	1	Net 60 days	Note 1	Note 1	313,011	3	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	FoxConn Technology Pte. Ltd.	Affiliate	Purchases	174,695	-	Net 90 days	Note 1	Note 1	-	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	FoxConn Technology Co., Ltd	Affiliate	Purchases	187,394	-	Net 90 days	Note 1	Note 1	(7,112)	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,075,079	3	90 days after	Note 1	Note 1	-	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Fitipower Integrated Technology Inc.	Affiliate	Purchases	132,139	-	90 days after	Note 1	Note 1	-	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	1,144,299	3	Net 60 days	Note 1	Note 1	(2,950)	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	249,425	1	Payment term 90 days	Note 1	Note 1	128,822	1	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	131,643	-	Net 30 days	Note 1	Note 1	(1,150)	-	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	1,871,647	5	Net 60 days	Note 1	Note 1	630,142	5	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	550,943	1	Net 60 days	Note 1	Note 1	(630,142)	(5)	
eCMMS S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	138,405	5	Payment term 45 days	Note 1	Note 1	-	-	
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,715,497	95	Payment term 45 days	Note 1	Note 1	660,902	100	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	119,613	4	Net 90 days	Note 1	Note 1	95,007	11	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	516,764	17	Net 90 days	Note 1	Note 1	189,879	22	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	100,636	3	Net 60 days	Note 1	Note 1	46,075	5	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	135,552	4	Net 30 days	Note 1	Note 1	70,660	8	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	168,347	5	Net 90 days	Note 1	Note 1	74,865	9	
FoxConn CZ S.R.O.	FoxConn European Manufacturing Services S.R.O.	Subsidiary	Sales	115,001	-	Payment term 45 days	Note 1	Note 1	-	-	
FoxConn CZ S.R.O.	FoxConn Technology CZ S.R.O.	Subsidiary	Sales	462,997	-	Payment term 45 days	Note 1	Note 1	-	-	
FoxConn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,263,723	2	Payment term 45 days	Note 1	Note 1	446,349	2	
FoxConn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	382,025	-	Payment term 45 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
Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 102,684	2	Payment term 90 days	Note 1	Note 1	$ 10,250	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	252,508	6	Payment term 90 days	Note 1	Note 1	-	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	217,314	5	Payment term 90 days	Note 1	Note 1	1,708	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,184,682	29	Payment term 90 days	Note 1	Note 1	87,804	10	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	290,775	7	Payment term 90 days	Note 1	Note 1	17,594	2	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	268,181	6	Payment term 90 days	Note 1	Note 1	129,667	15	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	374,492	9	Payment term 90 days	Note 1	Note 1	12,008	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	468,628	11	Payment term 90 days	Note 1	Note 1	405,347	48	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	771,141	27	Payment term 30 days	Note 1	Note 1	345,812	31	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	877,166	31	Net 90 days	Note 1	Note 1	331,372	29	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	FoxConn (KunShan) Computer Connector Co., Ltd.	Subsidiary	Sales	266,831	9	Net 90 days	Note 1	Note 1	65,026	6	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	FoxConn Electronic Industrial Development (Kunshan) Co., Ltd.	Subsidiary	Sales	143,951	5	Net 90 days	Note 1	Note 1	16,678	1	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	285,918	10	Payment term 60 days	Note 1	Note 1	168,420	15	
FoxConn EMS, Inc.	Profit New Limited	Subsidiary	Sales	131,535	51	Payment term 30 days	Note 1	Note 1	56,977	62	
NWE Technology Inc.-USA/CA	IPL International Limited	Subsidiary	Sales	222,695	84	Payment term 90 days	Note 1	Note 1	-	-	
PCE Technology Inc.	Carston Limited	Subsidiary	Sales	133,081	22	Payment term 30 days	Note 1	Note 1	-	-	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	197,037	33	Payment term 30 days	Note 1	Note 1	80,920	79	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	185,245	31	Payment term 30 days	Note 1	Note 1	8,055	8	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	168,525	100	Payment term 90 days	Note 1	Note 1	-	-	
FoxConn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,885,901	100	Net 30 days	Note 1	Note 1	613,458	92	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	393,082	51	Net 30 days	Note 1	Note 1	121,493	63	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Shenzhen Intelligent Manufacturing Valley Industrial Internet Innovation Center Co., Ltd	Subsidiary	Sales	105,220	46	Net 30 days	Note 1	Note 1	-	-	
PCE Paragon Solutions (MexiCo) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,823,783	84	Payment term 30 days	Note 1	Note 1	105,987	99	
PCE Paragon Solutions (MexiCo) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	345,506	16	Payment term 30 days	Note 1	Note 1	1,108	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
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	$ 196,387	3	Net 90 days	Note 1	Note 1	$ 176,983	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	153,836	2	Net 120 days	Note 1	Note 1	100,808	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Subsidiary	Sales	138,075	2	Net 45 days	Note 1	Note 1	20,539	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	175,605	2	Net 90 days	Note 1	Note 1	119,237	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	231,688	3	Net 90 days	Note 1	Note 1	104,461	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	255,463	3	Net 90 days	Note 1	Note 1	195,838	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	308,238	4	Net 90 days	Note 1	Note 1	83,211	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	580,631	8	Net 60 days	Note 1	Note 1	246,319	5	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	186,957	3	Payment term 90 days	Note 1	Note 1	183,195	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	438,443	6	Net 90 days	Note 1	Note 1	130,812	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	105,432	1	Net 90 days	Note 1	Note 1	70,781	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	146,899	2	Net 90 days	Note 1	Note 1	70,136	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	772,591	10	Net 30 days	Note 1	Note 1	564,427	12	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	102,465	1	Payment term 90 days	Note 1	Note 1	68,673	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	193,351	3	Net 60 days	Note 1	Note 1	175,106	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	218,761	3	Net 90 days	Note 1	Note 1	170,456	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Beijing Topone Logistics Co., Ltd.	Subsidiary	Sales	103,843	1	Net 90 days	Note 1	Note 1	115,113	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Interface Technology (ChengDu) Co., Ltd.	Affiliate	Sales	102,023	1	Net 30 days	Note 1	Note 1	83,515	2	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	FoxConn (KunShan) Computer Connector Co., Ltd.	Subsidiary	Sales	139,313	22	Net 30 days	Note 1	Note 1	24,264	16	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	403,810	64	Net 30 days	Note 1	Note 1	99,666	67	
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	8,821,575	2	Payment term 30 days	Note 1	Note 1	6,596,597	2	
PCE Paragon Solutions (USA) Inc.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	219,551	-	Payment term 30 days	Note 1	Note 1	-	-	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	599,415	-	Payment term 30 days	Note 1	Note 1	-	-	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	238,526	-	Net 60 days	Note 1	Note 1	-	-	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	64,705,866	99	Net 60 days	Note 1	Note 1	13,365,847	99	

			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 Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	$ 2,908,722	100	Payment term 60 days	Note 1	Note 1	$ 634,138	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	131,472	-	Net 90 days	Note 1	Note 1	48,152	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	735,518	1	90 days after validation	Note 1	Note 1	561,103	4	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	103,446	-	Net 90 days	Note 1	Note 1	16,640	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Jin Ji Full Precision Machinery (Wuhan) Co., Ltd	Subsidiary	Sales	114,301	-	Net 30 days	Note 1	Note 1	52,452	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	103,635	-	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	309,211	-	Payment term 90 days	Note 1	Note 1	294,608	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Innolux Corporation	Other related party	Purchases	100,740	-	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	FoxConn Technology Pte. Ltd.	Affiliate	Purchases	365,439	-	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	FoxConn Technology Co., Ltd	Affiliate	Purchases	312,420	-	Payment term 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	337,702	-	90 days after validation	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	129,327	-	90 days after validation	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	113,519	-	Payment term 90 days	Note 1	Note 1	17	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	1,540,595	1	Net 90 days	Note 1	Note 1	322,967	1	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Subsidiary	Sales	330,055	-	Payment term 90 days	Note 1	Note 1	87,629	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Subsidiary	Sales	183,547	-	Payment term 60 days	Note 1	Note 1	109,723	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,890,185	1	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	3,710,927	2	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	FoxConn Technology Co., Ltd	Affiliate	Sales	66,847,036	43	Payment term 30 days	Note 1	Note 1	14,190,643	35	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	FoxConn Technology Co., Ltd	Affiliate	Purchases	1,514,831	1	Payment term 30 days	Note 1	Note 1	(14,190,643)	(35)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,389,292	1	90 days after validation	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	785,210	1	90 days after validation	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	1,821,816	1	Payment term 60 days	Note 1	Note 1	290,770	1	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	100,261	-	Payment term 60 days	Note 1	Note 1	(290,770)	(1)	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	156,850	21	Net 45 days	Note 1	Note 1	-	-	
FoxConn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,029,397	5	Payment term 45 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
FoxConn Technology CZ S.R.O.	FoxConn CZ S.R.O.	Subsidiary	Sales	$ 1,319,451	7	Payment term 45 days	Note 1	Note 1	$ 182,301	5	
FoxConn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	588,083	3	Payment term 45 days	Note 1	Note 1	252,030	7	
Global Services Solutions S.R.O.	FoxConn European Manufacturing Services S.R.O.	Subsidiary	Sales	490,460	81	Payment term 45 days	Note 1	Note 1	26,335	39	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,332,583	5	Net 90 days	Note 1	Note 1	14,010	4	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	686,192	3	Net 90 days	Note 1	Note 1	64,784	16	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	466,335	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	562,586	2	Net 90 days	Note 1	Note 1	12,914	3	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Gang Electronics (Dong Guan) Co., Ltd.	Other related party	Sales	476,211	2	Net 14 days	Note 1	Note 1	-	-	
Huaian Fulitong Trading Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	183,353	12	Net 60 days	Note 1	Note 1	23,213	3	
Huaian Fulitong Trading Co., Ltd.	TekCon Huizhou Electronics Co., Ltd.	Affiliate	Sales	255,905	16	Payment term 90 days	Note 1	Note 1	262,096	1	
FoxConn Image & Printing Product Pte. Ltd.	Sharp Manufacturing (Thailand) Co., Ltd.	Affiliate	Sales	211,380	-	Net 60 days	Note 1	Note 1	38,342	-	
FoxConn Image & Printing Product Pte. Ltd.	Sharp Manufacturing France S.A.	Affiliate	Sales	215,190	-	Net 60 days	Note 1	Note 1	17,071	-	
FoxConn Image & Printing Product Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	247,220	-	Net 60 days	Note 1	Note 1	64,849	-	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,483,128	35	Net 30 days	Note 1	Note 1	263,792	29	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,716,007	65	Net 30 days	Note 1	Note 1	640,185	71	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	649,778	-	Payment term 90 days	Note 1	Note 1	199,036	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	344,998	-	Net 120 days	Note 1	Note 1	211,236	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	298,574	-	Payment term 90 days	Note 1	Note 1	160,667	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	789,894	-	Payment term 90 days	Note 1	Note 1	248,501	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Sales	74,351,380	18	Payment term 90 days	Note 1	Note 1	14,613,414	8	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	120,941	-	Payment term 90 days	Note 1	Note 1	4,285	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	FoxConn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	317,067,631	75	Net 30 days	Note 1	Note 1	141,345,213	80	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	107,165	-	Payment term 90 days	Note 1	Note 1	52,565	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	2,971,562	1	Payment term 90 days	Note 1	Note 1	270,438	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	437,762	-	Payment term 90 days	Note 1	Note 1	71,128	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	14,418,684	3	Net 60 days	Note 1	Note 1	10,093,819	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
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	$ 279,433	-	Payment term 90 days	Note 1	Note 1	$ 233,023	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	4,220,074	1	Payment term 90 days	Note 1	Note 1	2,246,782	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	201,633	-	Net 90 days	Note 1	Note 1	29,847	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	115,673	-	Payment term 90 days	Note 1	Note 1	127,111	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd.	Subsidiary	Sales	412,022	-	Net 30 days	Note 1	Note 1	444,169	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	Sales	770,893	-	Net 45 days	Note 1	Note 1	147,680	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	279,643	-	Payment term 90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	110,195	-	Payment term 90 days	Note 1	Note 1	(40,230)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	FoxConn Technology Pte. Ltd.	Affiliate	Purchases	739,168	-	Payment term 90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	NanJing Asiatek Inc.	Affiliate	Purchases	564,405	-	Payment term 90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Asiatek INC.	Affiliate	Purchases	457,360	-	Payment term 90 days	Note 1	Note 1	(6,166)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	142,705	-	Payment term 90 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	512,908	-	Payment term 60 days	Note 1	Note 1	135,909	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiary	Sales	5,292,244	16	Payment term 60 days	Note 1	Note 1	-	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	FoxConn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	6,726,989	20	Payment term 60 days	Note 1	Note 1	434,693	6	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	3,773,314	11	Payment term 90 days	Note 1	Note 1	1,457,534	21	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	5,770,249	17	Net 60 days	Note 1	Note 1	2,321,383	34	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	10,090,281	30	Net 60 days	Note 1	Note 1	1,972,090	29	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	262,875	1	Net 60 days	Note 1	Note 1	103,010	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Hongteng Technology Co., Ltd.	Subsidiary	Sales	109,937	-	Payment term 90 days	Note 1	Note 1	32,753	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	FoxConn Japan Co., Limited	Subsidiary	Sales	328,515	1	Payment term 60 days	Note 1	Note 1	110,488	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	718,227	2	Net 90 days	Note 1	Note 1	-	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	158,257	-	90 days after validation	Note 1	Note 1	-	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	144,991	-	Payment term 60 days	Note 1	Note 1	37,571	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
FoxConn Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	$ 2,091,525	38	Payment term 90 days	Note 1	Note 1	$ 664,140	53	
FoxConn Precision Electronics (YanTai) Co., Ltd.	Yantaishi Fulitong International Trading Co., Ltd.	Subsidiary	Sales	967,538	18	Net 120 days	Note 1	Note 1	12,605	1	
FoxConn Precision Electronics (YanTai) Co., Ltd.	Hongfutai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	414,633	8	Net 90 days	Note 1	Note 1	31,059	2	
FoxConn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	736,295	13	Net 90 days	Note 1	Note 1	177,485	14	
FoxConn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	145,983	3	Net 60 days	Note 1	Note 1	76,829	6	
FoxConn Precision Electronics (YanTai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Sales	346,069	6	Net 90 days	Note 1	Note 1	60,883	5	
FoxConn Precision Electronics (YanTai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	476,365	9	Net 90 days	Note 1	Note 1	(60,883)	(5)	
FoxConn Precision Electronics (YanTai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	741,402	13	Net 60 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	757,992	-	Net 90 days	Note 1	Note 1	140,597	-	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	981,909	-	Payment term 30 days	Note 1	Note 1	425,001	1	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	109,414,661	49	Net 30 days	Note 1	Note 1	27,172,088	72	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	27,602,290	12	Net 90 days	Note 1	Note 1	5,580,075	15	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	553,039	-	Net 75 days	Note 1	Note 1	134,916	-	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	HighAim Technology Inc.	Affiliate	Purchases	228,335	-	Payment term 30 days	Note 1	Note 1	(6,738)	-	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	286,577	-	Payment term 90 days	Note 1	Note 1	(11,121)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	FalCon Precision Trading Limited	Subsidiary	Sales	167,333,752	24	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	512,003	-	Payment term 90 days	Note 1	Note 1	266,726	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	FalCon Precision Trading Pte. Ltd.	Subsidiary	Sales	523,291,141	75	Net 90 days	Note 1	Note 1	220,682,488	98	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,534,251	-	60 days after validation	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,332,703	-	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hangzhou Gengde Electronics Co., Ltd.	Affiliate	Sales	555,802	-	Payment term 90 days	Note 1	Note 1	62,341	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	1,393,339	-	60 days after validation	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
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	$ 878,000	73	Net 90 days	Note 1	Note 1	$ 157,769	41	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	FoxConn InterConnect Technology Limited	Subsidiary	Sales	2,412,452	2	Payment term 60 days	Note 1	Note 1	294,708	2	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	608,119	17	Payment term 90 days	Note 1	Note 1	209,482	1	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Fugion Material Technology (Shenzhen) Co., Ltd.	Subsidiary	Purchases	449,448	15	Payment term 60 days	Note 1	Note 1	-	-	
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Purchases	272,476	9	Payment term 90 days	Note 1	Note 1	(92,227)	(1)	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Electronics Sales (China) Co., Ltd.	Affiliate	Sales	118,020	12	Net 60 days	Note 1	Note 1	4,671	1	
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	144,916	15	Payment term 90 days	Note 1	Note 1	15,068	3	
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	344,376	35	Payment term 90 days	Note 1	Note 1	(15,068)	(3)	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliate	Sales	300,478	30	Net 45 days	Note 1	Note 1	117,862	22	
AnPinDa Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,357,520	42	Payment term 90 days	Note 1	Note 1	278,193	28	
AnPinDa Precision Industry (Huizhou) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	189,894	6	Net 60 days	Note 1	Note 1	30,654	3	
AnPinDa Precision Industry (Huizhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	156,836	5	Net 30 days	Note 1	Note 1	43,102	4	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	147,205	5	Payment term 90 days	Note 1	Note 1	97,691	9	
Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Subsidiary	Sales	132,529	5	Net 30 days	Note 1	Note 1	152,304	14	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	690,450	25	Net 90 days	Note 1	Note 1	59,256	5	
Jusda Supply Chain Management International Co., Ltd.	Dynabook Technology (Hangzhou) Inc.	Affiliate	Sales	106,021	4	Payment term 60 days	Note 1	Note 1	20,102	2	
System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	100,893	-	Net 60 days	Note 1	Note 1	-	-	
System Integration Electronics (Hangzhou) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	221,354	-	Net 60 days	Note 1	Note 1	-	-	
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration (Haining) Electronics Co., Ltd.	Subsidiary	Sales	8,879,485	19	Net 30 days	Note 1	Note 1	786,546	15	
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	65,936,963	43	Payment term 30 days	Note 1	Note 1	27,510,904	58	
Nanning Fugui Precision Industrial Co., Ltd.	Chongqing Fugui Electronics Co., Ltd.	Subsidiary	Sales	187,483	-	Net 60 days	Note 1	Note 1	-	-	
Nanning Fugui Precision Industrial Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	140,082	-	Net 90 days	Note 1	Note 1	-	-	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,485,756	3	Net 30 days	Note 1	Note 1	1,481,952	9	

			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 Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	$ 48,931,696	97	Payment term 30 days	Note 1	Note 1	$ 14,280,151	87	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	575,544	26	Payment term 30 days	Note 1	Note 1	(149,416)	(1)	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	261,138	12	Net 30 days	Note 1	Note 1	(34,789)	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Sales	184,482,545	14	Payment term 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	183,983	-	Payment term 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	20,301,687	2	Payment term 90 days	Note 1	Note 1	6,551,636	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	114,146	-	Payment term 90 days	Note 1	Note 1	258,651	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	280,080	-	Payment term 90 days	Note 1	Note 1	22,659	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	FoxConn Singapore Pte. Ltd.	Subsidiary	Sales	1,098,043,400	84	Payment term 90 days	Note 1	Note 1	519,791,184	98	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	FoxConn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	5,038,796	-	Payment term 90 days	Note 1	Note 1	2,725,525	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	FoxConn Hon Hai Technology India Mega Development	Subsidiary	Sales	711,079	-	Payment term 90 days	Note 1	Note 1	391,530	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	1,041,853	-	Payment term 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	354,673	-	Payment term 90 days	Note 1	Note 1	-	-	
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	33,299,605	27	Payment term 30 days	Note 1	Note 1	22,591,004	53	
Profit New Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	34,734,597	28	Payment term 90 days	Note 1	Note 1	6,367,459	15	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	268,723	-	Payment term 90 days	Note 1	Note 1	-	-	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	54,247,417	44	Payment term 30 days	Note 1	Note 1	13,498,983	32	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	546,708	-	Payment term 30 days	Note 1	Note 1	-	-	
Mega Well Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	117,116	-	Payment term 30 days	Note 1	Note 1	-	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	181,156,056	100	Payment term 30 days	Note 1	Note 1	73,605,543	100	
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	460,669	-	Payment term 30 days	Note 1	Note 1	-	-	
Fast Victor Limited	Best Behaviour Limited	Subsidiary	Sales	2,511,750	1	Net 90 days	Note 1	Note 1	-	-	
Fast Victor Limited	FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	1,385,142	-	Net 60 days	Note 1	Note 1	381,171	-	

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
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	$ 16,622,953	5	Net 45 days	Note 1	Note 1	$ 4,250,224	3	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	1,385,142	-	Net 45 days	Note 1	Note 1	(28,538)	-	
Competition Team Ireland Limited	FoxConn European Manufacturing Services S.R.O.	Subsidiary	Sales	2,544,690	11	Net 45 days	Note 1	Note 1	480,559	11	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	8,329,665	36	Net 10 days	Note 1	Note 1	549,645	12	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	422,943	2	Net 60 days	Note 1	Note 1	132,868	3	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	154,243	1	Payment term 30 days	Note 1	Note 1	6,942	-	
Competition Team Ireland Limited	Innolux Corporation	Other related party	Purchases	301,101	1	Payment term 60 days	Note 1	Note 1	-	-	
WWW (Jin Cheng) Co., Ltd.	Beyond Maximum Industrial Limited	Subsidiary	Sales	219,844	22	Payment term 90 days	Note 1	Note 1	-	-	
WWW (Jin Cheng) Co., Ltd.	Triple Win Technology (JinCheng) Co., Ltd.	Subsidiary	Sales	113,704	11	Payment term 90 days	Note 1	Note 1	57,709	16	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	113,896	19	Net 30 days	Note 1	Note 1	47,956	17	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	116,236	20	Payment term 30 days	Note 1	Note 1	21,902	34	
Mexus Solutions Inc.	Big Innovation Holdings Limited	Subsidiary	Sales	276,513	47	Payment term 30 days	Note 1	Note 1	25,770	40	
FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	421,661	-	Payment term 90 days	Note 1	Note 1	1,818	-	
FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	315,839,440	97	Net 90 days	Note 1	Note 1	139,233,430	99	
FoxConn Precision Electronics (Taiyuan) Co., Ltd.	FoxConn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	4,693,347	1	Net 120 days	Note 1	Note 1	1,696,219	1	
FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	16,674,797	5	Payment term 30 days	Note 1	Note 1	(1,182)	-	
FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	435,206	-	Net 90 days	Note 1	Note 1	-	-	
FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	551,106	-	Net 60 days	Note 1	Note 1	-	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	402,309	2	Net 90 days	Note 1	Note 1	115,267	1	
Simply Smart Limited	FoxConn (Far East) Limited	Subsidiary	Sales	1,168,074	7	Net 60 days	Note 1	Note 1	415,071	4	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	14,854,391	89	Net 60 days	Note 1	Note 1	10,117,620	91	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	263,577	2	Net 60 days	Note 1	Note 1	69,521	1	
Scientific-Atlanta de MexiCo S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,250,032	100	Payment term 60 days	Note 1	Note 1	209,900	99	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	244,453	1	Payment term 90 days	Note 1	Note 1	-	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	316,764	1	Payment term 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
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	$ 1,391,231	3	Payment term 90 days	Note 1	Note 1	$ 106,765	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	221,843	1	Payment term 90 days	Note 1	Note 1	129,167	1	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	5,108,659	12	Payment term 90 days	Note 1	Note 1	1,974,364	8	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	32,242,773	78	Payment term 90 days	Note 1	Note 1	20,456,185	86	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,428,093	3	Payment term 90 days	Note 1	Note 1	538,343	2	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	136,370	-	Payment term 90 days	Note 1	Note 1	-	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	191,833	-	Payment term 90 days	Note 1	Note 1	-	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	361,277	1	Payment term 90 days	Note 1	Note 1	(26,746)	-	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	213,526	1	Payment term 90 days	Note 1	Note 1	(4,152)	-	
Gold Charm Limited	Simply Smart Limited	Subsidiary	Sales	221,493	83	Payment term 90 days	Note 1	Note 1	213,473	83	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	636,390	22	Net 90 days	Note 1	Note 1	375,830	35	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	632,561	22	Net 90 days	Note 1	Note 1	61,961	6	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	106,051	4	30 days after validation	Note 1	Note 1	51,155	5	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	259,829	9	Payment term 90 days	Note 1	Note 1	102,127	10	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,111,666	38	Net 60 days	Note 1	Note 1	409,511	38	
Shenzhen Fu Neng New Energy Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	153,897	9	Net 60 days	Note 1	Note 1	24,716	8	
FoxConn InterConnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	116,304	-	Payment term 60 days	Note 1	Note 1	22,054	-	
FoxConn InterConnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,014,689	1	Payment term 90 days	Note 1	Note 1	103,116	-	
FoxConn InterConnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	2,145,629	2	Net 60 days	Note 1	Note 1	635,568	2	
FoxConn InterConnect Technology Limited	FoxConn (KunShan) Computer Connector Co., Ltd.	Subsidiary	Sales	3,684,910	3	Net 60 days	Note 1	Note 1	730,866	2	
FoxConn InterConnect Technology Limited	FoxConn European Manufacturing Services S.R.O.	Subsidiary	Sales	192,502	-	Net 60 days	Note 1	Note 1	51,577	-	
FoxConn InterConnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	670,011	1	Payment term 30 days	Note 1	Note 1	68,681	-	

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)	
FoxConn InterConnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	$ 1,422,627	1	Payment term 90 days	Note 1	Note 1	$ 272,898	1	
FoxConn InterConnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	575,510	1	Payment term 90 days	Note 1	Note 1	130,073	-	
FoxConn InterConnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	1,432,342	1	Net 30 days	Note 1	Note 1	206,558	1	
FoxConn InterConnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	287,240	-	Payment term 90 days	Note 1	Note 1	134,303	-	
FoxConn InterConnect Technology Limited	FoxConn Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	186,244	-	Payment term 90 days	Note 1	Note 1	58,719	-	
FoxConn InterConnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,524,185	1	Payment term 90 days	Note 1	Note 1	276,931	1	
FoxConn InterConnect Technology Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	129,733	-	Payment term 60 days	Note 1	Note 1	66,481	-	
FoxConn InterConnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	335,353	-	Payment term 90 days	Note 1	Note 1	69,159	-	
FoxConn InterConnect Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	254,702	-	Payment term 90 days	Note 1	Note 1	46,908	-	
FoxConn InterConnect Technology Limited	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	457,896	-	Net 60 days	Note 1	Note 1	46,633	-	
FoxConn InterConnect Technology Limited	FoxConn InterConnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,821,643	2	Net 60 days	Note 1	Note 1	299,185	1	
FoxConn InterConnect Technology Limited	New Beyond Maximum Industrial Limited	Subsidiary	Sales	8,505,436	8	Net 60 days	Note 1	Note 1	8,197,456	1	
FoxConn InterConnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	2,337,064	2	Net 60 days	Note 1	Note 1	1,710,879	5	
FoxConn InterConnect Technology Limited	New Wing InterConnect Technology (Bac Giang) Limited	Subsidiary	Sales	6,269,114	6	Net 90 days	Note 1	Note 1	2,029,156	6	
FoxConn InterConnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	617,948	1	Net 60 days	Note 1	Note 1	141,638	-	
FoxConn InterConnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	521,966	-	Net 60 days	Note 1	Note 1	76,119	-	
FoxConn InterConnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	3,490,627	3	Net 90 days	Note 1	Note 1	2,062,051	6	
FoxConn InterConnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	1,499,812	1	Payment term 90 days	Note 1	Note 1	50,378	-	
FoxConn InterConnect Technology Limited	FoxConn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	173,825	-	Payment term 60 days	Note 1	Note 1	75,263	-	
FoxConn InterConnect Technology Limited	FoxConn Technology Pte. Ltd.	Affiliate	Purchases	122,939	-	Net 90 days	Note 1	Note 1	-	-	
FoxConn InterConnect Technology Limited	FoxConn Technology Co., Ltd	Affiliate	Sales	167,872	-	Payment term 90 days	Note 1	Note 1	26,461	-	
FoxConn InterConnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	1,581,393	1	Payment term 90 days	Note 1	Note 1	486,629	1	
FoxConn InterConnect Technology Limited	TekCon Electronics Corp.	Affiliate	Sales	328,979	-	Payment term 60 days	Note 1	Note 1	218,532	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
FoxConn InterConnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	$ 377,316	-	Payment term 90 days	Note 1	Note 1	$ 83,093	-	
FoxConn InterConnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	1,944,936	2	Payment term 90 days	Note 1	Note 1	(426,296)	(1)	
FoxConn InterConnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	948,497	1	Payment term 90 days	Note 1	Note 1	380,507	1	
FoxConn InterConnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	472,189	-	Payment term 90 days	Note 1	Note 1	-	-	
FoxConn InterConnect Technology Limited	Garuda International Limited	Affiliate	Purchases	199,766	-	Net 90 days	Note 1	Note 1	-	-	
FoxConn InterConnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Affiliate	Sales	2,023,787	2	Payment term 60 days	Note 1	Note 1	544,617	2	
View Great Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	106,712	32	Payment term 60 days	Note 1	Note 1	-	-	
1St Special Material International Holdings Limited	Lankao Yufu Precision Technology Co., Ltd.	Subsidiary	Sales	109,223	93	Payment term 90 days	Note 1	Note 1	6,304	57	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	722,624	1	Net 30 days	Note 1	Note 1	72,263	1	
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Guizhou Fuzhikang Electronic Co., Ltd.	Subsidiary	Sales	177,578	6	Net 45 days	Note 1	Note 1	4,922	1	
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	461,892	15	Payment term 90 days	Note 1	Note 1	72,893	14	
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	140,203	4	Payment term 90 days	Note 1	Note 1	-	-	
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	932,320	7	Net 60 days	Note 1	Note 1	274,872	9	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	699,049	5	Net 180 days	Note 1	Note 1	183,778	6	
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	Sales	236,248	2	Net 60 days	Note 1	Note 1	76,343	2	
Jusda International Limited	FoxConn InterConnect Technology Limited	Subsidiary	Sales	143,023	1	Net 60 days	Note 1	Note 1	19,752	1	
Jusda International Limited	Sharp Jusda Logistics Corp.	Subsidiary	Sales	2,643,945	20	Net 180 days	Note 1	Note 1	600,617	19	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,162,483	9	Net 60 days	Note 1	Note 1	273,493	9	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	168,126	1	Net 180 days	Note 1	Note 1	167,359	5	
Jusda International Limited	Fortunebay Technology Pte Ltd.	Subsidiary	Sales	101,262	1	Net 30 days	Note 1	Note 1	93,218	3	
Jusda International Limited	Innolux Corporation	Other related party	Sales	386,057	3	Net 90 days	Note 1	Note 1	121,422	4	
Big Innovation Holdings Limited	FalCon Precision Trading Limited	Subsidiary	Sales	195,120	67	Payment term 120 days	Note 1	Note 1	188,055	67	
Chongqing Hongteng Technology Co., Ltd.	FoxConn InterConnect Technology Limited	Subsidiary	Sales	873,702	3	Payment term 60 days	Note 1	Note 1	39,569	3	
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	567,098	100	Net 90 days	Note 1	Note 1	67,913	100	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	618,760	8	Payment term 60 days	Note 1	Note 1	543,116	24	

			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
Kunshan Fuchengke Precision Electronical Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	$ 144,349	2	Payment term 90 days	Note 1	Note 1	$ 77,813	3	
Fushirui Zhengzhou Precision Industry Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	155,938	21	Net 180 days	Note 1	Note 1	173,432	29	
Fushirui Zhengzhou Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	257,187	35	Net 180 days	Note 1	Note 1	169,688	28	
Fushirui ChengDu Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	124,227	42	Net 60 days	Note 1	Note 1	38,834	20	
Hongfuzhun Precision Shenzhen Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	167,352	7	Payment term 90 days	Note 1	Note 1	79,041	5	
Hongfuzhun Precision Shenzhen Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	121,264	5	30 days after validation	Note 1	Note 1	78,922	5	
Hongfuzhun Precision Shenzhen Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	136,649	6	Payment term 90 days	Note 1	Note 1	42,079	3	
Hongfuzhun Precision Shenzhen Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	787,490	35	Net 60 days	Note 1	Note 1	449,833	31	
Hongfuzhun Precision Shenzhen Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	105,189	5	Net 45 days	Note 1	Note 1	79,730	5	
Fumeng Electronical Technology (Heze) Co., Ltd.	FoxConn InterConnect Technology Limited	Subsidiary	Sales	542,433	3	Payment term 60 days	Note 1	Note 1	72,176	3	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies USA Inc.	Subsidiary	Sales	37,545,595	38	Payment term 75 days	Note 1	Note 1	9,899,413	42	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies MexiCo S.A. De C.V.	Subsidiary	Sales	336,041	-	Payment term 75 days	Note 1	Note 1	209,858	1	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	8,060,341	8	Net 120 days	Note 1	Note 1	2,645,590	11	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	1,604,574	2	Net 30 days	Note 1	Note 1	-	-	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation MexiCo, S.A. de C.V.	Affiliate	Sales	453,881	-	Net 75 days	Note 1	Note 1	280,856	1	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	583,130	1	Payment term 40 days	Note 1	Note 1	40,389	-	
Chengdu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	379,802	82	Payment term 90 days	Note 1	Note 1	141,006	92	
Jinchen Hongren Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	101,850	7	Payment term 90 days	Note 1	Note 1	-	-	
Jinchen Hongren Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	131,960	9	Payment term 90 days	Note 1	Note 1	-	-	
Jinchen Hongren Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	106,789	7	Payment term 90 days	Note 1	Note 1	-	-	
Jinchen Hongren Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	148,773	10	Payment term 90 days	Note 1	Note 1	-	-	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	450,741	31	Payment term 90 days	Note 1	Note 1	217,763	58	

			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
Jinchen Hongren Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	$ 100,262	7	Payment term 90 days	Note 1	Note 1	$ -	-	
HongQing Precision machine Co., Ltd	Fushirui Zhengzhou Precision Industry Co., Ltd.	Subsidiary	Sales	103,105	37	Payment term 90 days	Note 1	Note 1	89,647	28	
New Wing InterConnect Technology (Bac Giang) Limited	FoxConn InterConnect Technology Limited	Subsidiary	Sales	29,290,191	3	Payment term 60 days	Note 1	Note 1	6,081,271	3	
New Wing InterConnect Technology (Bac Giang) Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	327,071	1	Net 45 days	Note 1	Note 1	43,739	1	
First Special Material (Shenzhen) Limited	LanKao Yude Environment Material Technology Inc.	Subsidiary	Sales	181,208	70	Net 360 days	Note 1	Note 1	117,518	72	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	397,282	66	Payment term 90 days	Note 1	Note 1	74,916	37	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	3,510,621	3	Net 90 days	Note 1	Note 1	1,485,383	5	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	71,618,500	60	Net 90 days	Note 1	Note 1	17,109,444	63	
Ingrasys (Singapore) Pte. Ltd.	FoxConn Technology CZ S.R.O.	Subsidiary	Sales	2,184,709	2	Payment term 45 days	Note 1	Note 1	731,547	3	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	1,363,982	1	Net 90 days	Note 1	Note 1	737,676	3	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	795,338	1	Payment term 60 days	Note 1	Note 1	115,801	-	
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	4,476,096	4	Payment term 60 days	Note 1	Note 1	1,158,614	4	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	2,027,269	2	Net 45 days	Note 1	Note 1	367,363	1	
Ingrasys (Singapore) Pte. Ltd.	FoxConn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	664,801	1	Payment term 90 days	Note 1	Note 1	492,608	2	
FoxConn Industrial Internet Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	124,943	23	Payment term 90 days	Note 1	Note 1	112,443	36	
FoxConn OE Technologies Singapore Pte. Ltd.	FoxConn CZ S.R.O.	Subsidiary	Sales	221,506	2	Net 30 days	Note 1	Note 1	6,061	-	
FoxConn OE Technologies Singapore Pte. Ltd.	FoxConn OE Technologies Inc.	Subsidiary	Sales	876,973	8	Net 60 days	Note 1	Note 1	397,702	24	
FoxConn OE Technologies Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	144,689	1	Net 30 days	Note 1	Note 1	15,962	1	
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,404,947	97	Net 30, 60 days	Note 1	Note 1	494,758	99	
Henan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	869,714	1	Payment term 90 days	Note 1	Note 1	349,070	1	
Henan Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	3,923,625	4	Payment term 90 days	Note 1	Note 1	2,904,640	6	
Henan Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,150,495	1	Net 30 days	Note 1	Note 1	-	-	
Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	94,534,161	94	Net 30 days	Note 1	Note 1	45,515,377	93	
Henan Yuzhan Precision Technology Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	262,372	3	Net 60 days	Note 1	Note 1	(163,376)	(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
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	$ 100,121	10	Net 90 days	Note 1	Note 1	$ 6,100	3	
Ur Materials (ShenZhen) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	103,166	4	Net 90 days	Note 1	Note 1	67,999	11	
Jincheng Futaihua Precision Electronic Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	234,853	1	Payment term 90 days	Note 1	Note 1	-	-	
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	236,504	1	Payment term 90 days	Note 1	Note 1	226,711	2	
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	434,797	1	Payment term 90 days	Note 1	Note 1	-	-	
Jincheng Futaihua Precision Electronic Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	9,161,575	24	Payment term 90 days	Note 1	Note 1	1,862,634	14	
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	Sales	28,118,853	72	Payment term 90 days	Note 1	Note 1	10,690,632	82	
Jincheng Futaihua Precision Electronic Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	1,452,200	8	Payment term 90 days	Note 1	Note 1	(353,717)	(4)	
Lankao Yufu Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	128,665	2	Net 90 days	Note 1	Note 1	147,863	11	
Lankao Yufu Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,527,617	25	Payment term 90 days	Note 1	Note 1	1,659	-	
Lankao Yufu Precision Technology Co., Ltd.	FoxConn Singapore Pte. Ltd.	Subsidiary	Sales	2,570,168	42	Net 60 days	Note 1	Note 1	1,088,832	78	
LanKao Yude Environment Material Technology Inc.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	175,823	13	Payment term 90 days	Note 1	Note 1	39,646	8	
LanKao Yude Environment Material Technology Inc.	Lankao Yufu Precision Technology Co., Ltd.	Subsidiary	Sales	304,471	22	Net 15 days	Note 1	Note 1	65,700	13	
LanKao Yude Environment Material Technology Inc.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	230,061	16	Net 60 days	Note 1	Note 1	105,584	21	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	1,032,767	-	Net 90 days	Note 1	Note 1	136,285	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	315,992	-	Net 90 days	Note 1	Note 1	363,142	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	346,655	-	Net 90 days	Note 1	Note 1	100,885	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	187,800	-	Net 90 days	Note 1	Note 1	-	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,614,666	1	Payment term 90 days	Note 1	Note 1	967,636	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,516,109	1	30 days after validation	Note 1	Note 1	1,636,082	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	3,309,138	1	Payment term 90 days	Note 1	Note 1	1,931,985	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	2,395,130	1	Net 30 days	Note 1	Note 1	1,970,100	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
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Subsidiary	Sales	$ 110,713	-	Net 15 days	Note 1	Note 1	$ -	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	47,372,901	19	Payment term 30 days	Note 1	Note 1	31,829,797	19	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	4,350,955	2	Net 30 days	Note 1	Note 1	3,760,637	2	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	178,305,468	73	Payment term 30 days	Note 1	Note 1	118,138,817	72	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	721,197	-	Payment term 90 days	Note 1	Note 1	827,149	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	861,458	-	Net 90 days	Note 1	Note 1	406,891	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hengyang Yuzhan Precision Technology Co., Ltd	Subsidiary	Sales	144,666	-	Net 30 days	Note 1	Note 1	166,252	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	986,234	-	Net 90 days	Note 1	Note 1	1,114,914	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	120,049	-	Payment term 90 days	Note 1	Note 1	(40,500)	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Sales	201,658	-	Net 90 days	Note 1	Note 1	-	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	FoxConn Technology Pte. Ltd.	Affiliate	Purchases	221,343	-	Payment term 90 days	Note 1	Note 1	(67,974)	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Champ Tech Optical (FoShan) Corporation	Affiliate	Purchases	122,341	-	Payment term 90 days	Note 1	Note 1	(52,719)	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	3,856,620	100	Payment term 90 days	Note 1	Note 1	886,749	100	
Dong Guan Fu Yi Precision Industrial LTD	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	117,647	100	Net 90 days	Note 1	Note 1	-	-	
Jusda Europe S.R.O.	FoxConn CZ S.R.O.	Subsidiary	Sales	187,906	19	Payment term 45 days	Note 1	Note 1	20,954	18	
Jusda Europe S.R.O.	FoxConn European Manufacturing Services S.R.O.	Subsidiary	Sales	201,088	20	Payment term 45 days	Note 1	Note 1	8,402	7	
Jusda Europe S.R.O.	FoxConn Technology CZ S.R.O.	Subsidiary	Sales	181,880	18	Payment term 45 days	Note 1	Note 1	29,641	26	
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	316,671	39	Payment term 60 days	Note 1	Note 1	211,918	93	
Sharp Jusda Logistics Corp.	Jusda Supply Chain Management Corporation	Subsidiary	Sales	282,798	1	Payment term 30 days	Note 1	Note 1	47,816	1	
Sharp Jusda Logistics Corp.	Sharp Jusda Logistics (Germany) Gmbh	Subsidiary	Sales	124,232	1	Payment term 30 days	Note 1	Note 1	46,048	1	
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	Sales	6,388,409	27	Payment term 30 days	Note 1	Note 1	811,274	25	
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	Purchases	11,734,220	50	Payment term 30 days	Note 1	Note 1	(811,274)	(25)	
Sharp Jusda Logistics Corp.	Sharp Energy Solutions Corporation	Affiliate	Sales	258,945	1	Payment term 30 days	Note 1	Note 1	38,252	1	

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)	
Sharp Jusda Logistics Corp.	Sharp Marketing Japan Corporation	Affiliate	Sales	$ 1,956,921	8	Payment term 30 days	Note 1	Note 1	$ 329,563	10	
Sharp Jusda Logistics Corp.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	276,165	1	Payment term 60 days	Note 1	Note 1	(38)	-	
Sharp Jusda Logistics Corp.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	515,080	2	Payment term 60 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics Corp.	Sharp Appliances (Thailand) Ltd.	Affiliate	Sales	155,203	1	Payment term 30 days	Note 1	Note 1	21,901	1	
Sharp Jusda Logistics Corp.	Sharp Middle East Free Zone Establishment	Affiliate	Sales	114,608	-	Payment term 30 days	Note 1	Note 1	10,883	-	
Sharp Jusda Logistics Corp.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	488,659	2	Payment term 60 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics Corp.	Dynabook, Inc.	Affiliate	Sales	367,382	2	Payment term 30 days	Note 1	Note 1	64,858	2	
Jusda India Supply Chain Management Private Limited	Rising Stars Mobile India Private Limited	Subsidiary	Sales	136,944	28	Payment term 30 days	Note 1	Note 1	26,869	18	
Xingfox Energy Technology Co., Ltd.	FoxConn InterConnect Technology Limited	Subsidiary	Sales	115,500	99	Payment term 60 days	Note 1	Note 1	-	-	
Chongqing Fugui Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	245,826	4	Net 90 days	Note 1	Note 1	-	-	
Chongqing Fugui Electronics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	259,403	4	Payment term 60 days	Note 1	Note 1	-	-	
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	6,017,310	90	Net 90 days	Note 1	Note 1	1,088,799	92	
Chongqing Fugui Electronics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	158,758	2	Net 60 days	Note 1	Note 1	-	-	
Chongqing Fugui Electronics Co., Ltd.	Garuda International Limited	Affiliate	Purchases	109,586	2	Net 90 days	Note 1	Note 1	(40,622)	(4)	
Shenzhen Fugui Precision Industrial Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	556,143	-	Net 90 days	Note 1	Note 1	-	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	210,534	-	Net 90 days	Note 1	Note 1	-	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	444,444	-	Net 60 days	Note 1	Note 1	251,207	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,042,749	2	Net 90 days	Note 1	Note 1	609,667	1	
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	Sales	21,845,148	17	Net 90 days	Note 1	Note 1	9,454,498	17	
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	103,840,345	82	Net 90 days	Note 1	Note 1	45,579,915	81	
Shenzhen Fugui Precision Industrial Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	277,007	-	60 days after validation	Note 1	Note 1	(39,715)	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Innolux Corporation	Other related party	Purchases	324,518	-	Net 60 days	Note 1	Note 1	(42,328)	-	

			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.	Sharp Appliances (Thailand) Ltd.	Affiliate	Purchases	$ 216,350	-	90 days after validation	Note 1	Note 1	($ 109,822)	(1)	
Shenzhen Fugui Precision Industrial Co., Ltd.	FoxConn Technology Co., Ltd	Affiliate	Purchases	113,907	-	Net 90 days	Note 1	Note 1	(42,204)	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	443,503	-	Net 90 days	Note 1	Note 1	(121,037)	(1)	
Shenzhen Fugui Precision Industrial Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	400,213	-	Net 90 days	Note 1	Note 1	(222,849)	(1)	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	221,053	-	Payment term 30 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	1,586,541	-	Net 60 days	Note 1	Note 1	1,121,402	1	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	156,902	-	Net 60 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	FoxConn CZ S.R.O.	Subsidiary	Sales	18,782,585	2	Net 180 days	Note 1	Note 1	9,284,326	4	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	50,855,721	6	Net 90 days	Note 1	Note 1	6,319,921	3	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	771,924	-	Net 60 days	Note 1	Note 1	288,234	-	
Cloud Network Technology Singapore Pte. Ltd.	FoxConn Technology CZ S.R.O.	Subsidiary	Sales	220,915	-	Net 45 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	56,695,905	6	Payment term 90 days	Note 1	Note 1	17,495,842	8	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	8,768,911	1	Net 90 days	Note 1	Note 1	1,142,396	1	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,068,909	-	Payment term 30 days	Note 1	Note 1	182,472	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	17,111,557	2	Net 90 days	Note 1	Note 1	9,469,308	5	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	799,778	-	Net 60 days	Note 1	Note 1	234,540	-	
Cloud Network Technology Singapore Pte. Ltd.	Chongqing Fugui Electronics Co., Ltd.	Subsidiary	Sales	184,064	-	Payment term 60 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	7,499,140	1	Net 60 days	Note 1	Note 1	840,772	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	445,796	-	Net 45 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	41,162,884	5	Net 180 days	Note 1	Note 1	15,518,226	7	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	564,226	-	Payment term 30 days	Note 1	Note 1	180,723	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	532,448	-	Payment term 90 days	Note 1	Note 1	513,167	-	

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.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	$ 35,101,609	4	Payment term 90 days	Note 1	Note 1	$ 4,936,697	2	
Cloud Network Technology Singapore Pte. Ltd.	Fenix Industria de EletroniCos Ltda.	Subsidiary	Sales	230,110	-	Net 90 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	FoxConn MOEBG Industria De EletroniCos Ltda.	Subsidiary	Sales	428,288	-	Net 120 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Cybertan Technology Inc.	Affiliate	Sales	108,852	-	Net 60 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Cybertan Technology Inc.	Affiliate	Purchases	683,473	-	Net 75 days	Note 1	Note 1	(70,587)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTC Technology Inc.	Affiliate	Purchases	146,969	-	Net 90 days	Note 1	Note 1	(46,185)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	1,054,908	-	Net 90 days	Note 1	Note 1	(217,901)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	1,038,391	-	Payment term 60 days	Note 1	Note 1	154,134	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,221,272	2	Payment term 45 days	Note 1	Note 1	285,877	5	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,350,517	14	Payment term 30 days	Note 1	Note 1	-	-	
Cloud Network Technology (Samoa) Limited	FoxConn Precision International Limited	Subsidiary	Sales	65,256,338	100	Net 30 days	Note 1	Note 1	36,937,393	100	
Shanxi Yuding Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	4,132,716	12	Net 90 days	Note 1	Note 1	4,746,462	31	
Shanxi Yuding Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	313,029	1	Net 60 days	Note 1	Note 1	317,845	2	
Shanxi Yuding Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	631,151	2	Net 45 days	Note 1	Note 1	-	-	
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	30,198,877	85	Net 45 days	Note 1	Note 1	9,880,211	65	
Shanxi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	237,586	1	Net 90 days	Note 1	Note 1	121,636	1	
Shanxi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	8,912,696	39	Payment term 30 days	Note 1	Note 1	(5,819,146)	(48)	
Shanxi Yuding Precision Technology Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	234,368	1	Net 30 days	Note 1	Note 1	(3,583)	-	
Cloud Network Technology USA Inc.	FoxConn CZ S.R.O.	Subsidiary	Sales	845,274	1	Net 45 days	Note 1	Note 1	-	-	
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	547,095	-	Payment term 90 days	Note 1	Note 1	-	-	
Cloud Network Technology USA Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	294,603	-	Payment term 30 days	Note 1	Note 1	-	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	6,952,065	5	Payment term 30 days	Note 1	Note 1	2,144,813	21	
Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	Sales	191,416	-	Net 30 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
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	$ 1,152,211	-	Payment term 30 days	Note 1	Note 1	$ 369,154	-	
IPL International Limited	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,698,941	-	Net 60 days	Note 1	Note 1	143,124	-	
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	924,969	-	Net 45 days	Note 1	Note 1	205,568	-	
IPL International Limited	FoxConn Precision International Limited	Subsidiary	Sales	404,505,181	99	Payment term 30 days	Note 1	Note 1	168,862,290	99	
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,234,206	-	Net 45 days	Note 1	Note 1	189,749	-	
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	531,621	-	Payment term 30 days	Note 1	Note 1	304,122	-	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	234,564	9	Payment term 30 days	Note 1	Note 1	127,242	24	
Jusda Supply Chain Management Corporation	Belkin International, Inc.	Subsidiary	Sales	214,584	8	Payment term 30 days	Note 1	Note 1	20,406	4	
Jusda Supply Chain Management Corporation	Sharp Devices (Europe) GmbH	Affiliate	Sales	298,870	12	Net 45 days	Note 1	Note 1	12,285	2	
Jusda Supply Chain Management Corporation	Sharp Electronics Corporation	Affiliate	Sales	262,718	10	Net 45 days	Note 1	Note 1	62,597	12	
Jusda Supply Chain Management Corporation	Dynabook Americas, Inc.	Affiliate	Sales	156,468	6	Payment term 15 days	Note 1	Note 1	8,894	2	
Jusda Supply Chain Management Corporation	Qolsys Inc.	Affiliate	Sales	167,493	7	Net 45 days	Note 1	Note 1	47,447	9	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd	FoxConn InterConnect Technology Limited	Subsidiary	Sales	431,326	3	Net 60 days	Note 1	Note 1	128,758	3	
AFE, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	108,572	5	Net 30 days	Note 1	Note 1	59,557	39	
AFE, Inc.	FII USA Inc.	Subsidiary	Sales	1,787,695	85	Net 30 days	Note 1	Note 1	34,878	23	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	FalCon Precision Trading Limited	Subsidiary	Sales	4,019,253	6	Net 90 days	Note 1	Note 1	-	-	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	FalCon Precision Trading Pte. Ltd.	Subsidiary	Sales	61,709,371	94	Net 90 days	Note 1	Note 1	42,390,872	100	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	148,716	-	Net 90 days	Note 1	Note 1	-	-	
Fortunebay Technology Pte Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	135,135	1	Net 45 days	Note 1	Note 1	76,653	2	
Fortunebay Technology Pte Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	100,455	1	Net 45 days	Note 1	Note 1	44,488	1	
Fortunebay Technology Pte Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,899,647	12	Payment term 60 days	Note 1	Note 1	363,141	8	
Fortunebay Technology Pte Ltd.	Rising Stars Mobile India Private Limited	Subsidiary	Sales	406,958	3	Net 60 days	Note 1	Note 1	99,317	2	
Fortunebay Technology Pte Ltd.	FoxConn (KunShan) Computer Connector Co., Ltd.	Subsidiary	Sales	129,156	1	Net 45 days	Note 1	Note 1	22,310	-	
Fortunebay Technology Pte Ltd.	Hongfutai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	153,252	1	Net 45 days	Note 1	Note 1	59,838	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
Fortunebay Technology Pte Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 1,294,043	8	Net 45 days	Note 1	Note 1	$ 381,554	8	
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	116,274	1	Net 45 days	Note 1	Note 1	88,694	2	
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	3,148,940	20	Net 45 days	Note 1	Note 1	629,555	14	
Fortunebay Technology Pte Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	172,758	1	Net 45 days	Note 1	Note 1	110,580	2	
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	4,997,556	32	Net 45 days	Note 1	Note 1	1,675,658	37	
Fortunebay Technology Pte Ltd.	FoxConn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	1,030,443	7	Net 45 days	Note 1	Note 1	202,460	4	
Fortunebay Technology Pte Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	225,867	1	Net 45 days	Note 1	Note 1	101,013	2	
Fortunebay Technology Pte Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	391,687	3	Net 45 days	Note 1	Note 1	249,350	6	
Fortunebay Technology Pte Ltd.	Interface Optoelectronics (SZ) Co., Ltd	Affiliate	Sales	212,959	1	Net 45 days	Note 1	Note 1	84,073	2	
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	5,490,047	92	Net 90 days	Note 1	Note 1	2,165,329	92	
Wuhan Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	208,949	4	Net 90 days	Note 1	Note 1	-	-	
Wuhan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	184,374	3	Net 90 days	Note 1	Note 1	128,021	5	
Wuhan Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	651,670	18	Net 90 days	Note 1	Note 1	(328,699)	(34)	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	493,506	8	Payment term 90 days	Note 1	Note 1	190,681	9	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	786,252	13	Payment term 90 days	Note 1	Note 1	203,664	10	
Hebi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	3,271,133	56	Payment term 90 days	Note 1	Note 1	1,010,625	50	
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	544,421	9	Payment term 90 days	Note 1	Note 1	213,161	10	
Hebi Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	184,354	3	Payment term 90 days	Note 1	Note 1	140,397	7	
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	389,446	7	Payment term 90 days	Note 1	Note 1	122,028	6	
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	196,525	23	Payment term 90 days	Note 1	Note 1	(42,580)	(8)	
Hebi Yuzhan Precision Technology Co., Ltd.	Fuzhun Precision (Hebi) Electronics Co., Ltd.	Affiliate	Purchases	167,875	20	Payment term 90 days	Note 1	Note 1	(148,980)	(27)	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	295,730	9	Net 90 days	Note 1	Note 1	117,742	11	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	113,948	3	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 Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 242,946	7	Net 90 days	Note 1	Note 1	$ -	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	241,117	7	Net 30 days	Note 1	Note 1	-	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Jinchen Hongren Technology Co., Ltd.	Subsidiary	Sales	256,766	8	Payment term 90 days	Note 1	Note 1	183,370	18	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	187,079	5	Payment term 90 days	Note 1	Note 1	-	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	500,057	15	Net 60 days	Note 1	Note 1	-	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	138,073	4	Net 45 days	Note 1	Note 1	-	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	141,171	4	Payment term 30 days	Note 1	Note 1	-	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	190,316	6	Payment term 30 days	Note 1	Note 1	-	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	251,083	7	Payment term 30 days	Note 1	Note 1	-	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	132,749	4	Net 90 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	280,481	74	Payment term 30 days	Note 1	Note 1	21,107	61	
Shenzhen Hyper Power Information Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	144,214	47	Net 30 days	Note 1	Note 1	24,860	94	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	16,605,209	92	Payment term 90 days	Note 1	Note 1	132,243	33	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	1,213,635	7	Payment term 90 days	Note 1	Note 1	237,751	60	
Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	Sharp FIT Automotive Technology Co., Ltd.	Affiliate	Sales	226,999	2	Payment term 60 days	Note 1	Note 1	-	-	
Sharp FIT Automotive Technology Co., Ltd.	Sharp Corporation	Affiliate	Sales	389,742	3	Payment term 30 days	Note 1	Note 1	-	-	
Shenzhen Hochichuang Technology Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	225,392	83	Net 90 days	Note 1	Note 1	6,161	58	
HCC Teletron (HK) Technology Co., Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	168,064	33	Net 30 days	Note 1	Note 1	21,964	53	
HCC Teletron (HK) Technology Co., Limited	Fusing International Inc.	Subsidiary	Sales	139,012	28	Net 45 days	Note 1	Note 1	-	-	
Likom De MexiCo S.A De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	241,627	100	Payment term 30 days	Note 1	Note 1	-	-	
Sharp JUSDA Logistics (Philippine) Corp.	Sharp (Phils.) Corporation	Affiliate	Sales	133,617	100	Payment term 30 days	Note 1	Note 1	-	-	
Belkin International, Inc.	Cybertan Technology Inc.	Affiliate	Purchases	1,335,090	9	Net 75 days	Note 1	Note 1	(315,216)	(5)	
Fine Tech Corporation	Simply Smart Limited	Subsidiary	Sales	128,724	31	Net 90 days	Note 1	Note 1	10,368	13	

			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
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	$ 355,009	28	Net 60 days	Note 1	Note 1	$ 188,572	68	
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	274,929	100	Payment term 90 days	Note 1	Note 1	264,973	100	
Polight Technologies Ltd.	Best Ever Industries Limited	Subsidiary	Sales	444,431	100	Payment term 30 days	Note 1	Note 1	61,033	100	
ICSA, Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	189,590	73	Net 90 days	Note 1	Note 1	-	-	
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	274,658	5	Payment term 30 days	Note 1	Note 1	32,415	2	
Sharp Jusda Logistics (Germany) Gmbh	Sharp Jusda Logistics Corp.	Subsidiary	Sales	106,430	26	Payment term 30 days	Note 1	Note 1	14,733	21	
Ensky Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	107,492	-	Net 90 days	Note 1	Note 1	9,973	-	
Hengyang Yuzhan Precision Technology Co., Ltd	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	246,062	45	Payment term 90 days	Note 1	Note 1	250,246	43	
Hengyang Yuzhan Precision Technology Co., Ltd	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	283,657	52	Net 60 days	Note 1	Note 1	325,982	56	
NSG Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	130,233	4	Payment term 30 days	Note 1	Note 1	-	-	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	299,931	9	Payment term 30 days	Note 1	Note 1	-	-	
NSG Technology Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	127,488	4	Payment term 30 days	Note 1	Note 1	-	-	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,447,615	70	Payment term 30 days	Note 1	Note 1	348,505	77	
Premier Image Technology (China) Ltd.	FalCon Precision Trading Pte. Ltd.	Subsidiary	Sales	148,970	12	Net 60 days	Note 1	Note 1	12,850	3	
Premier Image Technology (China) Ltd.	Champ Tech Optical (FoShan) Corporation	Affiliate	Sales	158,720	12	Payment term 90 days	Note 1	Note 1	90,641	20	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	124,507	10	90 days after validation	Note 1	Note 1	-	-	
Fuhong Precision Component (Bac Giang) Limited	FoxConn InterConnect Technology Limited	Subsidiary	Sales	4,546,003	9	Payment term 90 days	Note 1	Note 1	406,630	4	
Fuhong Precision Component (Bac Giang) Limited	New Wing InterConnect Technology (Bac Giang) Limited	Subsidiary	Sales	774,913	2	Payment term 90 days	Note 1	Note 1	-	-	
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	44,803,160	89	Payment term 90 days	Note 1	Note 1	9,903,744	95	
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	126,212	8	Net 30 days	Note 1	Note 1	58,709	13	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	535,736	35	Net 30 days	Note 1	Note 1	130,391	29	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	256,584	17	Net 30 days	Note 1	Note 1	59,182	13	
Jusda International Supply Chain Management (Vietnam) Company Limited	Sharp Electronics (Vietnam) Company Limited	Affiliate	Sales	177,366	12	Net 45 days	Note 1	Note 1	33,740	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
FoxConn MOEBG Industria De EletroniCos Ltda.	FoxConn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	$ 767,421	24	Payment term 30 days	Note 1	Note 1	$ 70,463	18	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more
For the year ended December 31, 2020

Table 6

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	$ 212,609,094	3	$ 5,079,447	Subsequent Collection	$ 29,376,531.00	$ -
Hon Hai Precision Industry	Foxconn (Far East) Limited and subsidiaries	Subsidiary	80,371,002 (Shown as other receivables)(Note)		75,242,490	Subsequent Collection	80,371,002	-
Hon Hai Precision Industry	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	315,062,012 (Shown as other receivables)(Note)		-	-	101,702,713	-
Hon Hai Precision Industry	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	123,416,745 (Shown as other receivables)(Note)		-	-	39,368,718	-
Hon Hai Precision Industry	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	164,757,798 (Shown as other receivables)(Note)		-	-	164,240,538	-
Hon Hai Precision Industry	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	121,703,410 (Shown as other receivables)(Note)		-	-	64,401,336	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	182,896,630	-	-	-	8,836,662	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Affiliate	11,549,969	2	3,458,962	Subsequent Collection	2,419,532	4,331
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	6,424,226	2	41,267	Subsequent Collection	3,470,093	-
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Hangzhou) Inc.	Affiliate	850,072	4	332	Subsequent Collection	850,072	319
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	814,060	4	154	Subsequent Collection	642,434	305
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	756,679	9	2,774	Subsequent Collection	756,679	284
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	734,128	-	176	Subsequent Collection	712,468	275
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	526,286	4	109	Subsequent Collection	70,076	197
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	438,033	3	-	-	381,953	164
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	378,959	4	355	Subsequent Collection	378,959	142
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	358,064	3	85,043	Subsequent Collection	233,997	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	$ 355,245	2	$ -	-	$ 248,598	$ 133
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	350,354	-	-	-	350,354	131
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	305,048	3	-	-	26,353	114
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	302,734	2	354	Subsequent Collection	239,242	114
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	246,269	3	-	-	184,139	92
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	120,245	6	-	-	120,243	-
ShunSin Technology (Zhong Shan) Limited	ShunSin Technology Holdings Limited	Subsidiary	635,952	1	-	-	-	-
ShunSin Technology (Zhong Shan) Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	598,826	1	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	344,347	5	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	114,974	2	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	597,243	10	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	248,002	2	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	552,496	7	-	-	-	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	5,452,290	2	2,823,280	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	192,423	6	-	-	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	804,731	2	94,961	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	1,872,545	3	162,657	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,345,304	7	1,334,956	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	137,063	2	-	-	-	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	11,248,457	3	9,517,609	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	321,739	3	103,839	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	$ 242,272	10	$ 575	Subsequent Collection	$ -	$ -
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	297,627	5	10,065	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	429,923	2	21,079	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	239,756	7	150,089	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	332,320	3	117,615	Subsequent Collection	-	-
Foxnum Technology Co., Ltd.	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	164,234	-	164,234	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	167,769	7	-	-	-	-
Socle Technology Corp.	Fitipower Integrated Technology Inc.	Affiliate	390,364	2	-	-	-	146
Hon-Ling Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	572,608	1	-	-	-	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	464,833	2	-	-	-	-
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	166,736	1	2,745	Subsequent Collection	7,845	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	3,382,609	4	-	-	-	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	343,038	3	-	-	-	-
FIH Precision Component (Beijing) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	130,811	2	-	-	-	49
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	232,151	4	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	1,061,303	2	-	-	-	-
FIH (Hong Kong) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	620,959	2	-	-	-	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	19,094,358	2	-	-	-	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	689,301	10	-	-	-	258
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	1,707,756	2	-	-	-	640
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	3,517,741	6	-	-	-	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	763,430	3	-	-	-	286

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	$ 9,520,066	2	$ -	-	$ -	$ -
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiary	136,704	-	-	-	-	-
Foxconn (Far East) Limited	Foxteq Holdings Inc.	Subsidiary	136,704	-	-	-	-	-
Foxconn (Far East) Limited	Foxconn (Far East) Holdings Limited	Subsidiary	136,704	-	-	-	-	-
Foxconn (Far East) Limited	Best Behaviour Holdings Limited	Subsidiary	136,704	-	-	-	-	-
Carston Limited	Smart Top International Limited	Subsidiary	108,226	1	-	-	-	-
Carston Limited	Best Leap Enterprises Limited	Subsidiary	260,932	-	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	284,537	-	7,589	Subsequent Collection	145,018	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	119,596	-	56,489	Subsequent Collection	25,310	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	135,674	-	17,891	Subsequent Collection	132,453	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	3,591,818	-	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	365,762	-	62,931	Subsequent Collection	296,086	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	706,971	1	153,582	Subsequent Collection	706,971	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	169,938	-	18,200	Subsequent Collection	24,451	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	162,195	-	27,749	Subsequent Collection	99,271	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	639,453	-	91,553	Subsequent Collection	271,977	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	210,730	-	7,267	Subsequent Collection	168,391	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd	Affiliate	201,320	1	2,606	Subsequent Collection	149,891	75
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	5,625,625	1	-	-	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,777,427	-	-	-	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	2,506,774	1	-	-	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	241,883	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	$ 12,614,129	1	$ -	-	$ -	$ -
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	124,577	2	134,422	Subsequent Collection	114,298	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	4,249,312	-	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	182,657	-	63	Subsequent Collection	111,062	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	124,991	-	25,174	Subsequent Collection	29,682	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	2,574,584	-	2,112	Subsequent Collection	422,140	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	103,116	1	-	-	-	-
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	10,238,787	2	-	-	-	-
Foxconn Electronic Industrial Development (Kunshan) Co.,Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	1,707,586	3	-	-	-	-
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiary	21,929,094	1	-	-	-	-
Competition Team Technologies Limited	Best Behaviour Limited	Subsidiary	4,877,359	1	-	-	-	-
Competition Team Technologies Limited	Armadale Holdings Limited	Subsidiary	302,436	1	-	-	-	-
Best Leap Enterprises Limited	Best Behaviour Holdings Limited	Subsidiary	5,046,970	1	5,046,970	Subsequent Collection	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	7,203,621	1	-	-	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Guizhou Fuhuada Precision Electronics Co., Ltd.	Subsidiary	204,280	-	204,280	Subsequent Collection	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Subsidiary	313,011	1	-	-	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	128,822	1	-	-	-	48
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	630,142	1	912	Subsequent Collection	402,530	236
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	660,902	1	145,191	Subsequent Collection	467,941	-
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	189,879	1	1,034	Subsequent Collection	147,571	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	$ 446,349	5	$ 203,784	Subsequent Collection	$ -	$ -
Fujin Precision Industrial (Jincheng) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	129,667	1	47,430	Subsequent Collection	93,977	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	405,347	1	40,743	Subsequent Collection	207,512	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	345,812	-	346,073	Subsequent Collection	191,525	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	331,372	1	333,358	Subsequent Collection	209,196	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	168,420	-	168,525	Subsequent Collection	164,123	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	613,458	3	323,603	Subsequent Collection	-	-
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	121,493	1	33,743	Subsequent Collection	71,661	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	105,987	2	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	176,983	-	694	Subsequent Collection	53,356	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	100,808	-	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	119,237	-	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	104,461	-	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	195,838	-	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	246,319	1	344	Subsequent Collection	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	183,195	-	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	130,812	1	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	564,427	-	25,278	Subsequent Collection	89,063	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	175,106	-	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	170,456	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fertile Plan International Logistics Co., Ltd.	Beijing Topone Logistics Co., Ltd.	Subsidiary	$ 115,113	-	$ -	-	$ -	$ -
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	6,596,597	2	1,012,227	Subsequent Collection	1,012,227	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	13,365,847	5	645,692	Subsequent Collection	-	-
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	634,138	1	-	-	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	561,103	-	-	-	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	294,608	-	75,571	Subsequent Collection	184,158	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	322,967	1	-	-	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Kunshan Fuchengke Precision Electronical Co., Ltd.	Subsidiary	109,723	1	109,723	Subsequent Collection	109,723	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd	Affiliate	14,190,643	1	6	Subsequent Collection	8,815,781	5,321
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	290,770	2	-	-	-	109
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	182,301	4	34	Subsequent Collection	-	-
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	252,030	4	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	262,096	1	123,300	Subsequent Collection	10,111	98
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	263,792	1	-	-	-	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	640,185	1	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	199,036	1	11,030	Subsequent Collection	169,990	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	211,236	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	160,667	1	109,368	Subsequent Collection	155,854	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	248,501	1	1,169	Subsequent Collection	143,800	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	14,613,414	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	141,345,213	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 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.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	$ 270,438	2	$ 7,322	Subsequent Collection	$ 240,279.00	$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	10,093,819	1	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	233,023	1	225,222	Subsequent Collection	232,422	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	2,246,782	-	552,919	Subsequent Collection	1,064,823	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	127,111	-	7,233	Subsequent Collection	120,234	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd.	Subsidiary	444,169	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	147,680	1	-	-	-	55
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	135,909	2	7,257	Subsequent Collection	24,834	51
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	434,693	8	11,769	Subsequent Collection	12,355	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,457,534	1	478,503	Subsequent Collection	478,503	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	2,321,383	1	555,626	Subsequent Collection	584,048	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	1,972,090	3	-	-	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	103,010	1	-	-	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	101,939	-	101,939	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	110,488	1	-	-	-	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	664,140	1	-	-	-	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	177,485	1	101	Subsequent Collection	137,256	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	140,597	6	4,701	Subsequent Collection	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	425,001	3	65,135	Subsequent Collection	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	27,172,088	3	567,329	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 5,580,075	4	$ 3,746	Subsequent Collection	$ -	$ -
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	134,916	3	3,896	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	266,726	1	1,338	Subsequent Collection	201,679	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	220,682,488	1	104,065,498	Subsequent Collection	195,912,096	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	157,769	1	19,118	Subsequent Collection	20,256	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	113,992	-	39,806	Subsequent Collection	8,085	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	294,708	5	-	-	-	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	209,482	4	31,831	Subsequent Collection	100,078	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co., Ltd.	Subsidiary	267,861	-	267,861	Subsequent Collection	-	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliate	117,862	1	-	-	-	44
AnPinDa Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	278,193	1	-	-	-	-
Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Subsidiary	152,304	-	152,304	Subsequent Collection	-	-
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration (Haining) Electronics Co., Ltd.	Subsidiary	786,546	10	-	-	-	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	27,510,904	2	10,777,769	Subsequent Collection	15,649,897	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,481,952	2	1,481,952	Subsequent Collection	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	14,280,151	4	11,269,567	Subsequent Collection	2,251,259	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	6,551,636	1	945,599	Subsequent Collection	52,311	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	258,651	-	9	Subsequent Collection	9	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	519,791,184	1	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	2,725,525	1	939,713	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	$ 391,530	-	$ 64,416	Subsequent Collection	$ 30,039.00	$ -
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	22,591,004	2	-	-	-	-
Profit New Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	6,367,459	2	-	-	-	-
Profit New Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	614,488	-	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	13,498,983	4	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	73,605,543	2	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	381,171	2	-	-	-	-
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	4,250,224	1	-	-	-	1,594
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	480,559	1	273,846	Subsequent Collection	462,689	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	549,645	4	166,621	Subsequent Collection	549,645	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	132,868	1	-	-	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	139,233,430	1	-	-	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	1,696,219	1	178,799	Subsequent Collection	178,799	-
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	115,267	2	-	-	-	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	415,071	1	391,314	Subsequent Collection	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	10,117,620	1	-	-	-	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	209,900	8	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	106,765	1	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	129,167	3	24,064	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,974,364	2	1,030,403	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	20,456,185	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	$ 538,343	1	$ -	-	$ -	$ -
Gold Charm Limited	Simply Smart Limited	Subsidiary	213,473	1	-	-	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	375,830	-	188,349	Subsequent Collection	108,139	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	102,127	1	-	-	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	409,511	1	49,650	Subsequent Collection	247,769	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	103,116	1	26,632	Subsequent Collection	149	-
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	635,568	7	229,704	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	730,866	3	-	-	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	272,898	4	-	-	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	130,073	3	485	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	206,558	6	58,547	Subsequent Collection	122,961	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	134,303	2	4,139	Subsequent Collection	28,662	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	276,931	5	764	Subsequent Collection	84,545	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	299,185	4	4,765	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	New Beyond Maximum Industrial Limited	Subsidiary	8,197,456	2	-	-	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	1,710,879	3	730,997	Subsequent Collection	546,784	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	2,029,156	4	173,046	Subsequent Collection	581,621	-
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	141,638	5	920	Subsequent Collection	76,321	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,062,051	2	541,921	Subsequent Collection	158,769	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	486,629	3	-	-	-	182
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	218,532	1	74,577	Subsequent Collection	25,315	82

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	$ 380,507	3	$ 1,478	Subsequent Collection	$ 135,733	$ 143
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Affiliate	544,617	7	-	-	-	204
New Beyond Maximum Industrial Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	873,922	2	-	-	-	-
New Beyond Maximum Industrial Limited	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	4,817,614	2	-	-	-	-
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	274,872	1	-	-	-	-
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	183,778	1	-	-	-	-
Jusda International Limited	Sharp Jusda Logistics Corp.	Subsidiary	600,617	1	-	-	-	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	273,493	1	-	-	-	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	167,359	-	-	-	-	-
Jusda International Limited	Innolux Corporation	Other related party	121,422	2	-	-	-	46
Big Innovation Holdings Limited	Falcon Precision Trading Limited	Subsidiary	188,055	1	-	-	-	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	543,116	1	-	-	-	-
Fushirui Zhengzhou Precision Industry Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	173,432	-	-	-	-	-
Fushirui Zhengzhou Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	169,688	1	-	-	-	-
Fushirui Zhengzhou Precision Industry Co., Ltd.	IPL International Limited	Subsidiary	128,593	-	-	-	-	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	449,833	-	16,349	Subsequent Collection	153,477	-
Hongfuzhun Precision Shenzhen Co., Ltd.	IPL International Limited	Subsidiary	415,640	-	95,953	Subsequent Collection	175,333	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies USA Inc.	Subsidiary	9,899,413	1	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies Mexico S.A. De C.V.	Subsidiary	209,858	-	125,379	Subsequent Collection	103,409	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,645,590	-	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	280,856	1	109,833	Subsequent Collection	208,230	105

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 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	$ 141,006	3	$ 38,740	Subsequent Collection	$ -	$ -
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	217,763	2	-	-	-	-
HongQing Precision machine Co., Ltd	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	155,840	-	155,391	Subsequent Collection	-	-
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	6,081,271	6	-	-	-	-
First Special Material (Shenzhen) Limited	LanKao Yude Environment Material Technology Inc.	Subsidiary	117,518	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	1,485,383	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	17,109,444	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	731,547	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	737,676	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	115,801	10	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	1,158,614	7	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	367,363	6	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	492,608	3	-	-	-	-
Foxconn Industrial Internet Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	112,443	2	-	-	-	-
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	397,702	3	95,982	Subsequent Collection	76,624	-
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	494,758	5	-	-	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	349,070	5	-	-	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	2,904,640	2	10	Subsequent Collection	517,525	-
Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	45,515,377	2	3,374,377	Subsequent Collection	8,779,719	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	226,711	2	63,948	Subsequent Collection	12,723	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,862,634	5	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	10,690,632	2	931,994	Subsequent Collection	472,228	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Lankao Yufu Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	$ 147,863	-	$ -	-	$ -	$ -
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	1,088,832	1	-	-	-	-
LanKao Yude Environment Material Technology Inc.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	105,584	1	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	136,285	9	115,070	Subsequent Collection	115,070	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	363,142	2	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	100,885	7	25,875	Subsequent Collection	25,875	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	967,636	2	463,821	Subsequent Collection	320,255	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	1,636,082	1	1,551,513	Subsequent Collection	1,486,728	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,931,985	2	151,703	Subsequent Collection	151,610	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	1,970,100	1	1,018,135	Subsequent Collection	156,324	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	31,829,797	1	24,578,019	Subsequent Collection	426,927	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	3,760,637	2	3,669,900	Subsequent Collection	1,798,521	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	118,138,817	2	38,218,935	Subsequent Collection	11,666,728	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	827,149	1	5	Subsequent Collection	5	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	406,891	1	55	Subsequent Collection	55	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hengyang Yuzhan Precision Technology Co.,Ltd	Subsidiary	166,252	2	162,156	Subsequent Collection	892	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	1,114,914	1	261	Subsequent Collection	261	418
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	886,749	1	913,279	Subsequent Collection	630,878	-
Nanjing Hongfusharp Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	211,918	-	-	-	-	79
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	811,274	2	1,073	Subsequent Collection	1,056	304
Sharp Jusda Logistics Corp.	Sharp Marketing Japan Corporation	Affiliate	329,563	3	454	Subsequent Collection	454	124

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	$ 1,088,799	8	$ -	-	$ -	$ -
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	251,207	2	44,550	Subsequent Collection	44,550	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	609,667	2	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	101,710	2	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	9,454,498	2	654,649	Subsequent Collection	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	45,579,915	2	7,447,240	Subsequent Collection	7,221,362	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	1,121,402	2	699,271	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	9,284,326	2	889,086	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	6,319,921	5	463,510	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	288,234	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	17,495,842	3	9,246,636	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	1,142,396	7	160,580	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	182,472	8	35,138	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	9,469,308	3	8,975,781	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	234,540	4	234,540	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	840,772	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	15,518,226	2	56,658	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	180,723	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	513,167	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	4,936,697	8	1,939,884	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	$ 154,134	10	$ -	-	$ -	$ 58
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	285,877	8	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	36,937,393	2	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	4,746,462	2	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	317,845	2	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	9,880,211	3	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	121,636	4	-	-	-	46
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,144,813	4	958,673	Subsequent Collection	-	-
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	369,154	2	-	-	-	-
IPL International Limited	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	143,124	10	-	-	-	-
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	205,568	3	-	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	168,862,290	3	-	-	-	-
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	189,749	1	-	-	-	-
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	304,122	2	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	127,242	-	-	-	-	-
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd	Foxconn Interconnect Technology Limited	Subsidiary	128,758	7	-	-	-	-
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	42,390,872	1	-	-	-	-
Fortunebay Technology Pte Ltd.	FIH (Hong Kong) Limited	Subsidiary	363,141	1	-	-	-	-
Fortunebay Technology Pte Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	381,554	2	-	-	-	-
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	629,555	3	-	-	-	-
Fortunebay Technology Pte Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	110,580	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	$ 1,675,658	1	$ -	-	$ -	$ -
Fortunebay Technology Pte Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	202,460	3	-	-	-	-
Fortunebay Technology Pte Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	101,013	1	-	-	-	-
Fortunebay Technology Pte Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	249,350	1	-	-	-	-
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	2,165,329	3	993,138	Subsequent Collection	-	-
Wuhan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	128,021	2	-	-	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	190,681	4	-	-	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	203,664	3	93,883	Subsequent Collection	93,686	-
Hebi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,010,625	2	9,209	Subsequent Collection	9,209	-
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	213,161	2	156,411	Subsequent Collection	61,406	-
Hebi Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	140,397	2	19,967	Subsequent Collection	19,967	-
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	122,028	4	-	-	-	46
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	117,742	3	-	-	-	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Jinchen Hongren Technology Co., Ltd.	Subsidiary	183,370	3	-	-	-	-
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	132,243	3	-	-	-	-
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	237,751	2	-	-	-	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	188,572	-	77	Subsequent Collection	744	-
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	264,973	2	264,973	Subsequent Collection	-	-
Hengyang Yuzhan Precision Technology Co.,Ltd	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	250,246	2	-	-	-	-
Hengyang Yuzhan Precision Technology Co.,Ltd	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	325,982	2	574	Subsequent Collection	574	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	348,505	4	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2020	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	$ 406,630	3	$ 298,412	Subsequent Collection	$ 59,544	$ -
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	9,903,744	6	1,750,128	Subsequent Collection	1,309,295	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	130,391	1	-	-	-	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Significant inter-company transactions during the reporting period

For the year ended December 31, 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	Accounts receivable	$ 212,609,094	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	80,371,002	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	315,062,012	Note 3	9
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	123,416,745	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	164,757,798	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	121,703,410	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	182,896,630	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	1,341,301,281	Note 3	25
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	485,919,793	Note 3	13
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	244,876,314	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	142,103,340	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Purchases	163,042,265	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Purchases	108,917,755	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Purchases	59,199,249	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Purchases	56,538,012	Note 3	1
1	Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	64,705,866	Note 3	1
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	141,345,213	Note 3	4
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	Sales	74,351,380	Note 3	1
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	317,067,631	Note 3	6
3	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	109,414,661	Note 3	2

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	Accounts receivable	$	220,682,488	Note 3	6
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Limited	Subsidiary	Sales		167,333,752	Note 3	3
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales		523,291,141	Note 3	10
5	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales		65,936,963	Note 3	1
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable		519,791,184	Note 3	14
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Competition Team Technologies Limited	Subsidiary	Sales		184,482,545	Note 3	3
6	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales		1,098,043,400	Note 3	20
7	Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales		54,247,417	Note 3	1
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable		73,605,543	Note 3	2
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales		181,156,056	Note 3	3
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable		139,233,430	Note 3	4
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales		315,839,440	Note 3	6
10	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales		71,618,500	Note 3	1
11	Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable		45,515,377	Note 3	1
11	Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales		94,534,161	Note 3	2
12	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable		118,138,817	Note 3	3
12	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales		178,305,468	Note 3	3
13	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable		45,579,915	Note 3	1
13	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales		103,840,345	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales		56,695,905	Note 3	1
15	Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable		36,937,393	Note 3	1
15	Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales		65,256,338	Note 3	1
16	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable		168,862,290	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)
16	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	$	404,505,181	Note 3	8
17	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable		42,390,872	Note 3	1
17	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales		61,709,371	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: Part of above transactions with related parties were based on the financial statements of the company for the same period which were not audited by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees
December 31, 2020

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at December 31, 2020: Number of shares	Shares held as at December 31, 2020: Ownership (%)	Shares held as at December 31, 2020: Book value	Net profit (loss) of the investee for the year ended December 31, 2020	Investment income (loss) recognised by the Company for the year ended December 31, 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	$ 1,242,109,242	$ 55,175,150	$ 55,379,703	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	49,739,004	2,500,510	1,517,694	Note 6、9
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	12,799,049	18,520,849	343,010,000	100	13,921,576	70,678	70,678	
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	24,369,250	207,070	195,473	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,128,730,000	100	18,687,591	809,993	809,993	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	17,654,483	80,303	80,303	Note 1
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	1,788,146	74,572,281	100	47,110,538	7,796,973	7,796,973	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	10,392,297	(207,452)	(207,443)	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	733,475	85,695	85,240	
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	239,291	(2,892)	(2,892)	
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	10,734,572	4,686,123	466,108	Note 1、2

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at December 31, 2020: Number of shares	Shares held as at December 31, 2020: Ownership (%)	Shares held as at December 31, 2020: Book value	Net profit (loss) of the investee for the year ended December 31, 2020	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	$ 46,728,413	$ 44,669,433	1,521,951,926	100	$ 57,113,648	$ 7,127,091	$ 7,127,091	Note 1
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	4,383,636	186,890	186,787	Note 1
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	3,951,508	167,408	167,394	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	12,416,394	9,259,474	403,837,543	100	12,820,196	104,907	104,907	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	1,491,237	(34,533)	(34,533)	
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	2,629,393	790,495	137,719	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	828,923	43,560	43,293	
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	944,362	(25,224)	(18,868)	
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	100,547	196,529	3,903	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	461,965	(29,460)	(19,028)	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	11,304,979	(5,819,980)	(1,885,421)	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	177,991	3,155,383	3,383	Note 8、11

				Initial investment amount		Shares held as at December 31, 2020					
Investor	Investee	Location	Main business activities	Balance as at December 31, 2020	Balance as at December 31, 2019	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the year ended December 31, 2020	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	$ 7,850,321	$ -	785,032,075	51	$ 7,731,843	($ 223,010)	($ 113,738)	
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corp	Taiwan	Design, manufacture and sale of electronic components and software	211,386	-	21,138,600	40	134,847	3,938	101	
Hon Hai Precision Industry Co., Ltd.	Others	Others		163,843	163,843	-	-	96,985	(10,735)	(10,737)	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	35,126,517	2,500,510	1,094,814	Note 6、9
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	21,512,964	4,686,123	924,872	Note 2、11
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	754,136	790,495	37,897	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	576,928	23,575	4,047	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	271,709	(293,123)	(68,426)	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	962,459	1,242,002	197,878	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	34,889,116	38	3,638,871	3,155,383	248,812	Note 8、11

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at December 31, 2020: Number of shares	Shares held as at December 31, 2020: Ownership (%)	Shares held as at December 31, 2020: Book value	Net profit (loss) of the investee for the year ended December 31, 2020	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Footnote
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and sales of machinery, computer and peripheral devices	$ 819,762	$ 614,762	40,528,316	100	$ 23,404	($ 43,847)	($ 40,088)	Note 11
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	182,459	69,254	105,821	Note 11
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	388,793	(358,820)	(358,820)	Note 11
Bao Shin, Hyield, Hon Yuan and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	585,000	585,000	45,450,167	27	1,286,020	731,828	179,322	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	576,445	(135,626)	(27,928)	Note 11
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMD LEDs, imports, exports and sales of these material and semi-manufactured goods	353,120	353,120	17,559,000	12	321,076	(110,627)	(13,031)	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	585,904	118,033	56,420	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	2,525,458	(5,819,980)	(453,577)	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	241,006	(74,310)	(21,929)	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	526,731	123,054	29,331	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2020	Initial investment amount: Balance as at December 31, 2019	Shares held as at December 31, 2020: Number of shares	Shares held as at December 31, 2020: Ownership (%)	Shares held as at December 31, 2020: Book value	Net profit (loss) of the investee for the year ended December 31, 2020	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Footnote
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		$ 2,425,981	$ 1,953,798	-		$ 2,153,476	$ 621,263	$ 186,944	Note 10

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

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

Note 3: The Company and 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 $696,100 arising from acquisition cost allocation and accounting principle exchange adjustment $4,446,715.

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 year ended December 31, 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 year ended December 31, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 1,959,424	2	$ -	$ -	$ -	$ -	($ 110,338)	62.38	($ 68,424)	$ 7,548,509	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,493,776	2	142,400	-	-	142,400	(431,411)	100	(431,411)	(305,915)	124,173	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,084,250	2	-	-	-	-	(1,930,827)	62.38	(1,197,370)	11,438,837	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,732,723	2	85,440	-	-	85,440	24,974	100	24,974	2,159,305	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,611,264	2	-	-	-	-	321,546	62.38	199,401	6,115,115	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	427,200	2	-	-	-	-	44,624	100	44,624	700,159	-	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 year ended December 31, 2020 Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	$ 1,270,208	2	$ 142,400	$ -	$ -	$ 142,400	($ 1,111,750)	75.15	($ 849,877)	$ 7,475,694	$ 203,347	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,367,040	2	-	-	-	-	760,124	75.15	581,077	7,367,366	-	Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	4,813,120	2	-	-	-	-	9,974,636	100	9,974,636	125,556,134	997,370	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,531,520	2	1,594,880	-	-	1,594,880	42,885	75.15	32,783	3,616,715	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	341,760	2	-	-	-	-	34,385	100	34,385	784,031	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	327,520	2	-	-	-	-	83,633	100	83,633	1,064,407	61,802	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,449,280	2	-	-	-	-	(99,585)	100	(99,585)	8,309,667	77,466	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,158,080	2	825,920	-	-	825,920	257,801	100	257,801	6,510,945	-	Note 2 Note 14

Investee in Mainland China	Main business activities	Paid-in capital	Investment method Note 1	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2020	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2020 - Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2020 - Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	$ 163,760	2	$ -	$ -	$ -	$ -	$ 34,952	100	$ 34,952	$ 345,452	$ -	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer cases	18,996,160	2	9,996,480	-	-	9,996,480	(34,168)	100	(34,168)	34,529,889	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	165,184	2	-	-	-	-	13,548	100	13,548	434,684	41,296	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	1,224,640	2	1,224,640	-	-	1,224,640	3,470,963	100	3,470,963	7,690,065	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	356,000	2	-	-	-	-	23,498	100	23,498	1,112,720	-	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components	6,506,256	2	-	-	-	-	2,878,492	100	2,878,492	12,820,300	-	Note 2
Shunsin Technology (Zhong Shan) Limited	Manufacturing and marketing of high frequency wireless communication module and integrated circuit (IC).	3,030,692	2	697,760	-	-	697,760	915,873	59.64	546,227	5,625,371	-	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 year ended December 31, 2020: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended December 31, 2020: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases	$ 4,699,200	2	$ 712,000	$ -	$ -	$ 712,000	$ 743,359	100	$ 743,359	$ 16,336,881	$ -	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	284,800	2	-	-	-	-	8,511	100	8,511	442,068	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,503,744	2	-	-	-	-	(229,749)	62.38	(142,475)	(1,941,086)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	378,851	2	-	-	-	-	66,131	70	46,292	364,962	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	270,702	2	142,400	-	-	142,400	(90,629)	100	(90,629)	11,245	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	4,670,720	2	933,796	-	-	933,796	129,474	100	129,474	2,704,563	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,322,240	2	18,512	-	-	18,512	117,700	100	117,700	5,753,405	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	2,825,216	2	-	-	-	-	219,049	100	219,049	4,856,556	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	7,581,376	2	4,841,600	-	-	4,841,600	676,013	75.15	516,778	8,505,869	-	Note 2

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CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	$ 78,383	2	$ -	$ -	$ -	$ -	($ 2,932)	50	($ 1,466)	$ 101,513	$ -	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	13,485,280	2	2,047,557	-	-	2,047,557	570,519	100	570,519	44,160,422	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,117,146	2	-	-	-	-	12,583,711	27.71	3,487,047	26,051,482	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals, etc.	2,136,000	2	-	-	-	-	(73,165)	62.38	(45,372)	1,926,294	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	13,542,240	2	-	-	-	-	(5,607,367)	62.38	(3,477,315)	10,826,761	-	Note 2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	76,727	2	-	-	-	-	4,877	40	1,951	6,621	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	569,600	2	-	-	-	-	23,906	100	23,906	616,621	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,338,944	2	5,493,792	-	-	5,493,792	934,968	100	934,968	20,043,318	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	2,016,384	2	-	-	-	-	2,609,178	100	2,609,178	42,975,427	-	Note 2

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FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	$ 498,400	2	$ -	$ -	$ -	$ -	$ 62,509	62.38	$ 38,764	$ 229,369	$ -	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	911,360	2	-	-	-	-	136,529	100	136,529	1,637,345	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Marketing of computer chassis and metal stamping parts	1,708,800	2	1,708,800	-	-	1,708,800	(1,140)	100	(1,140)	782,731	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Numeric control machine tool manufacturing	1,632,251	2	-	-	-	-	12,442	69.23	8,614	1,146,780	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	8,401,600	2	7,547,200	-	-	7,547,200	2,523,710	100	2,523,710	31,198,114	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,275,200	2	3,275,200	-	-	3,275,200	70,639	100	70,639	2,561,463	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	Computer software, hardware and other digital product	327,520	2	284,800	-	-	284,800	11,747	100	11,747	348,929	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	10,537,600	2	10,537,600	-	-	10,537,600	22,192,864	100	22,192,864	250,616,375	-	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Design and manufacture of precision molds	262,742	2	-	-	-	-	138	25.71	35	95,087	-	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	$ 1,678,176	2	$ -	$ -	$ -	$ -	$ 30,628	25.71	$ 7,874	$ 665,677	$ -	Note 2
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design and manufacture of precision molds and mechanical parts for consumer electrical products	667,079	2	-	-	-	-	(29,307)	25.71	(7,535)	79,613	-	Note 2
Yantai Eson Precision Electronics Co., Ltd.	Manufacturing and marketing of monitoring device	306,602	2	-	-	-	-	(8,221)	25.71	(2,114)	94,662	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of molding and tooling	353,556	2	56,960	-	-	56,960	160,516	5.76	-	56,960	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,429,712	2	5,429,712	-	-	5,429,712	1,191,826	100	1,191,826	8,922,130	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	434,127	2	74,048	-	-	74,048	(21,434)	8.88	-	74,048	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	56,960,000	2	48,416,000	-	-	48,416,000	6,072,886	100	6,072,886	122,308,889	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	27,056,000	2	14,240,000	-	-	14,240,000	2,016,587	100	2,016,587	65,148,117	-	Note 2

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Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	$ 1,139,200	2	$ 284,800	$ -	$ -	$ 284,800	$ 118,705	75.15	$ 90,744	$ 1,592,864	$ -	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	484,160	2	484,160	-	-	484,160	149,754	100	149,754	(2,778,629)	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	427,200	2	427,200	-	-	427,200	8,348	100	8,348	371,247	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,480,960	2	1,480,960	-	-	1,480,960	137,263	100	137,263	2,478,941	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,424,000	2	1,139,200	-	-	1,139,200	207,976	100	207,976	1,361,616	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,424,000	2	-	-	-	-	163,084	62.38	101,134	883,935	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	854,400	2	872,600	-	-	872,600	8,224	100	8,224	(1,634,951)	-	Note 2
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	164,804	2	-	-	-	-	42,952	43.79	18,809	10	-	Note 2
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	768,960	2	484,160	-	-	484,160	105,002	99.38	104,351	6,180	-	Note 2

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Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	$ 1,566,400	2	$ 1,566,400	$ -	$ -	$ 1,566,400	$ 52,073	100	$ 52,073	$ 1,141,507	$ -	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	569,600	2	-	-	-	-	91,138	62.38	56,518	1,005,111	-	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	1,082,240	2	1,082,240	-	-	1,082,240	118,449	100	118,449	3,597,603	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	85,440	2	113,178	-	-	113,178	(109)	100	(109)	(89,860)	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	170,880	2	-	-	-	-	(592)	100	(592)	215,067	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of LCD modules and related materials	9,077,410	2	726,240	-	-	726,240	3,606,581	22.54	812,923	6,976,490	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	157,210	2	157,210	-	-	157,210	(6,975)	100	(6,975)	91,170	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	456,250	2	387,812	-	-	387,812	(9,936)	85	(8,446)	316,549	-	Note 2

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Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	$ 45,568	2	$ 45,568	$ -	$ -	$ 45,568	($ 947)	85	($ 805)	$ 50,116	$ -	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipments	5,696	2	-	-	-	-	6,237	87.98	5,487	232,358	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	125,312	2	-	-	-	-	(61,903)	51	(31,571)	432,646	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,167,680	2	1,167,680	-	-	1,167,680	(222,157)	99.38	(220,780)	713,183	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	85,440	2	-	-	-	-	6,751	75.15	5,161	148,569	-	Note 2
Fujian 101 Education Technology Co., Ltd.	Online education and related application	-	2	-	-	-	-	(483)	-	(217)	-	-	Note 2
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Mobile phones, tablet computers and video game accessories for R&D	569,600	2	569,600	-	-	569,600	48,738	100	48,738	(701,579)	-	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	341,760	2	341,760	-	-	341,760	83,415	100	83,415	1,096,235	-	Note 2

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Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	$ 86,459,851	2	$ 24,505,037	$ -	$ -	$ 24,505,037	$ 74,980,558	84.05	$ 63,277,288	$ 383,020,033	$ 11,947,749	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	427,200	2	427,200	-	-	427,200	(40,953)	100	(40,953)	367,158	-	Note 2
Synergy Technology (Chengdu) Co., Ltd.	Manufacture and sale of TFT-LCD related products, display modules, components and systems	1,495,200	2	-	-	-	-	(25,901)	50.48	(13,075)	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	435,460	2	78,222	-	-	78,222	(88,872)	100	(88,872)	648,726	-	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 maintenance	9,850,586	2	1,454,473	-	-	1,454,473	1,268,461	65.53	897,373	10,094,834	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges.	452,007	2	-	-	-	-	(23,839)	31.11	(7,416)	169,761	-	Note 2

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Charming International Leasing Co., Ltd.	Financial leasing	$ 854,400	2	$ 213,600	$ -	$ -	$ 213,600	$ 27,426	100	$ 27,426	$ 1,376,072	$ -	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	56,960	-	-	56,960	-	9.45	-	56,960	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,404	2	18,651	-	-	18,651	1,340	40	536	8,289	-	Note 2 Note 3
Fushirui Precision Industry (Jiyuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	19,936	2	-	-	-	-	-	100	-	-	-	Note 2
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	712,000	2	712,000	-	-	712,000	162,521	100	162,521	1,030,441	-	Note 2
Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd.	Design and manufacture of Surface Mount Technology	-	2	213,600	-	-	213,600	-	-	-	-	-	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	358,669	2	256,320	-	-	256,320	-	-	-	-	-	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	$ 199,360	2	$ 199,360	$ -	$ -	$ 199,360	($ 303)	100	($ 303)	$ 743,324	$ -	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	341,760	2	341,760	-	-	341,760	(149,784)	100	(149,784)	360,245	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	394,016	2	394,016	-	-	394,016	(144,013)	100	(144,013)	422,289	-	Note 2
Fushirui Precision Industry (Jincheng) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	116,768	2	116,768	-	-	116,768	18,932	100	18,932	166,631	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	213,104	2	227,840	-	-	227,840	13,940	100	13,940	299,619	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacturer of Electric conductors for a voltage not exceeding 1000V	142,400	2	-	-	-	-	(70,853)	75.15	(54,164)	(24,757)	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	70,820	2	3,986	-	-	3,986	1,980	5	-	3,986	-	Note 2

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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	$ 854,400	2	$ 125,312	$ -	$ -	$ 125,312	($ 3,755)	96.23	($ 3,614)	$ 209,043	$ -	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	561,481	2	85,440	-	-	85,440	-	6.38	-	85,440	-	Note 2
Rich Dreams Network Technology (Shenzhen) Limited	Electronic shopping and mail-order, commodity brokerage, information management and professional education services	45,568	2	45,568	-	-	45,568	103	100	103	46,601	-	Note 2
Interface Optoelectronics (SZ) Co., Ltd.	Production and sale of the touch monitors	2,739,776	2	-	-	-	-	2,815,356	22.54	634,581	2,587,048	-	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	299,040	2	299,040	-	-	299,040	3,031	96.23	2,917	298,871	-	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 year ended December 31, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 996,800	2	$ 996,800	$ -	$ -	$ 996,800	($ 130,354)	100	($ 130,354)	$ 2,380,624	$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	996,800	2	996,800	-	-	996,800	65,526	100	65,526	1,266,606	-	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	8,102,444	2	7,120,000	-	-	7,120,000	(142,406)	83.13	(118,382)	5,794,762	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	854,400	2	854,400	-	-	854,400	14,379	100	14,379	920,283	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	10,701,203	2	10,537,600	-	-	10,537,600	(477,745)	100	(477,745)	8,549,343	-	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 year ended December 31, 2020: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2020: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
Lankao Yude Environment Material Technology Inc.	Manufacturing and marketing of carton, color boxes and packaging boxes	$ 1,281,600	2	$ 1,281,600	$ -	$ -	$ 1,281,600	$ 56,306	100	$ 56,306	$ 1,547,046	$ -	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	370,240	2	-	-	-	-	125,712	22.54	28,335	182,315	-	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	422,449	2	106,800	-	-	106,800	17,076	100	17,076	994,529	-	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	25,964	2	-	-	-	-	(14,131)	37.88	(5,353)	(13,610)	-	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 year ended December 31, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 2,087,946	2	$ -	$ -	$ -	$ -	$ 118,400	37.96	$ 44,945	$ 677,384	$ -	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	3,915,351	2	-	-	-	-	(51,362)	100	(51,362)	3,775,902	-	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	87,092	2	58,054	-	-	58,054	23,505	70	16,454	110,540	-	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 year ended December 31, 2020: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2020: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
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	$ 1,424,000	2	$ -	$ -	$ -	$ -	($ 15,530)	100	($ 15,530)	$ 194,885	$ -	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	5,658,988	2	4,841,600	-	-	4,841,600	(1,561,036)	100	(1,561,036)	2,442,495	-	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	201,948	2	113,892	-	-	113,892	(22,750)	53.33	(12,133)	36,168	-	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	132,574	2	-	-	-	-	(73,603)	62.38	(45,644)	(572,282)	-	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 year ended December 31, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	$ 13,536,709	2	$ 37,562	$ -	$ -	$ 37,562	($ 786,587)	3.3	$ -	$ 37,562	$ -	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 year ended December 31, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 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	$ 321,382	2	$ -	$ -	$ -	$ -	($ 38,986)	37.58	($ 14,901)	$ 203,438	$ -	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	-	-	-	-	-	62.38	-	-	-	Note 7
FIH (Nanjing) Intelligent Technology Co., Ltd.	Mobile phone-related software and hardware development testing, system integration, application services and related technical services	142,400	2	-	-	-	-	(7,979)	62.38	(4,948)	91,056	-	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 year ended December 31, 2020: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2020: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
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	$ 42,720	2	$ -	$ -	$ -	$ -	$ 2,651	100	$ 2,651	$ 38,753	$ -	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	427,200	-	-	427,200	-	100	-	427,200	-	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	9,776	2	4,401	-	-	4,401	(2,083)	50	(1,042)	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 year ended December 31, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	$ 714,273	2	$ -	$ -	$ -	$ -	($ 2,623)	38	($ 996)	$ 268,904	$ -	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	24,400	2	-	-	-	-	(48,978)	50	(24,489)	31,850	-	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	132,240	2	-	-	-	-	(125,495)	100	(125,495)	455,329	-	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 year ended December 31, 2020 — Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2020 — Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
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	$ 281,032	2	$ -	$ -	$ -	$ -	$ 41,230	100	$ 41,230	$ 195,476	$ -	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 year ended December 31, 2020		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 18,259	2	$ -	$ -	$ -	$ -	($ 2,071)	26.47	($ 548)	$ 4,545	$ -	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	1,496,039	2	-	-	-	-	(69,792)	33.86	(23,632)	482,401	-	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	-	-	-	-	(128,838)	26.07	(33,591)	53,259	-	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	-	-	-	-	313	26.07	82	52,535	-	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	-	-	-	-	(31,381)	26.07	(8,182)	34,224	-	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 year ended December 31, 2020: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2020: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2020	Net income of investee for the year ended December 31, 2020	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2020	Book value of investments in Mainland China as of December 31, 2020	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2020	Footnote
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 optoelectronic control unit, LCD display unit, precision lens and stamping die	$ 349,407	2	$ -	$ -	$ -	$ -	($ 22,687)	100	($ 22,687)	$ 326,335	$ -	Note 2
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.	1,297,671	2	-	-	-	-	(101)	20.13	(20)	261,200	-	Note 2
Sharp FIT Automotive Technology (Wuxi) Co., Ltd.	Manufacture and sales of other cameras (automotive camera modules) and production of automotive parts and components (E-mirrors)	-	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 December 31, 2020	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	$ 188,962,377	$ 339,404,021	$ -

Note 1: Investment methods are classified into the following three categories:

(1) Directly invest in a company in Mainland China.

(2) Through investing in Foxconn (Far East) Limited in the third area, which then invested in the investee in Mainland China.

(3) Others.

Note 2: The basis for investment income (loss) recognition is from the financial statements which were based on the audited and attested by R.O.C. parent company's CPA, except FIH Precision Component (Beijing) Co., Ltd., Shenzhen Fu Tai Hong Precision Industry Co., Ltd., Honxun Electrical Industry (Hangzhou) Co., Ltd., FIH (Tian Jin) Precision Industry Co., Ltd., Futaijing Precision Electronics (Beijing) Co., Ltd., FIH Precision Electronics (Lang Fang) Co., Ltd., FIH (Nanjing) Communications Co., Ltd., Nanning Futaihong Precision industry Co., Ltd., Futaijing Precision Electronics (Yantai) Co., Ltd., TNS Mobile (Beijing) Co., Ltd., FIH Electronics Technology (Nanjing) Co., Ltd., FIH (Nanjing) Intelligent Technology Co., Ltd., which the financial statements are audited and attested by international accounting firm which has cooperative relationship with firm in R.O.C.

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

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which has not been remitted as of December 31, 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 December 31, 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 December 31, 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 December 31, 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 December 31, 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 December 31, 2020.

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

1. The Company was approved by 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.
21. The Company was approved by Investment Commission, MOEA of an investment of US$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares have been sold out 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

December 31, 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	Issued Amount	Balance as at December 31, 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)	-	-	-	〃	
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	〃	

						Amount						
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Issued Amount	Balance as at December 31, 2020	Amortisation for the period	Book value	Status of guarantee	Footnote
Third debenture issue of 2015	Bank SinoPac											
Bond E		2015/09/29	5.5 years	Note 1	1.27	$ 200,000	$ -	$ 200,000	$ -	$ 200,000	None	
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)	-	-	-	〃	
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)	-	-	-	〃	
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 C		2016/08/08	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					Status of guarantee	Footnote
						Issued Amount	Issued Amount	Balance as at December 31, 2020	Amortisation for the period	Book value		
Second debenture issue of 2017	Bank SinoPac											
Bond C		2017/08/08	4 years	Note 1	0.98	$ 800,000	$ -	$ 800,000	$ -	$ 800,000	None	
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	-	-	-	〃	
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: Issued Amount	Amount: Issued Amount	Amount: Balance as at December 31, 2020	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
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	〃	
Third debenture issue of 2020												
Bond A		2020/12/28	5 years	〃	0.53	1,800,000	-	1,800,000	-	1,800,000	〃	
Bond B		〃	7 years	〃	0.63	6,600,000	-	6,600,000	-	6,600,000	〃	
Bond C		〃	10 years	〃	0.68	3,400,000	-	3,400,000	-	3,400,000	〃	
Bond D		〃	15 years	〃	0.90	200,000	-	200,000	-	200,000	〃	
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	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	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Issued Amount	Balance as at December 31, 2020	Amortisation for the period	Book value		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	5 years	Note 2	3.75	USD 700,000 thousand	$ -	USD 700,000 thousand	$ -	USD 700,000 thousand	None	
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	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	〃	1.63	USD 800,000 thousand	-	USD 800,000 thousand	-	USD 800,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	10 years	〃	2.50	USD 600,000 thousand	-	USD 600,000 thousand	-	USD 600,000 thousand	〃	
First overseas convertible debenture issue of 2017	-	2017/11/06	5 years	Note 1	0.00	$ 15,096,000	(1,817,558)	$ 13,278,442	(379,055)	$ 12,899,387	〃	
First convertible debenture issue of 2018	-	2018/02/12	5 years	〃	0.00	1,500,000	-	1,500,000	(56,044)	1,443,956	〃	

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

December 31, 2020

Table 11

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