HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

MARCH 31, 2021 AND 2020
(STOCK CODE: 2317)

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For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

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

MARCH 31, 2021 AND 2020

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INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

Financial Review No. 21000482 (2021)

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

Introduction

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries as at March 31, 2021 and 2020, and the related consolidated statements of comprehensive income, of changes in equity, of cash flows and notes to the consolidated financial statements, including a summary of significant accounting policies, for the three-month periods then ended. According to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard (IAS) 34, “Interim Financial Reporting,” as endorsed by the Financial Supervisory Commission (FSC), preparation of the accompanying consolidated financial statements reasonably representing the financial status is the responsibility of management; our responsibility is to issue a report on these consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As described in Note 4(3) and 6(8), the financial statements of some insignificant subsidiaries that are consolidated into this consolidated financial report, investments accounted for under the equity method and the information disclosed in Note 13 were based solely on the reports prepared by those subsidiaries, which were not reviewed by independent accountants. Total assets of those consolidated subsidiaries (including investments accounted for under the equity method) amounted to NT$554,815,523 thousand and NT$516,414,545 thousand, constituting 16.05% and 17.08% of the consolidated total assets and total liabilities amounted to NT$139,450,638 thousand and NT$205,713,502 thousand, constituting 6.96% and 12.45% of the consolidated total liabilities as of March 31, 2021 and 2020, respectively. Total comprehensive income (including share of the profit or loss of the affiliates and joint ventures that are accounted under the equity method) of those consolidated subsidiaries for of the three-month periods ended March 31, 2021 and 2020 were at a profit of NT$8,476,481 thousand and a loss of NT$5,438,356 thousand, respectively, constituting 22.73% and 18.31% of the consolidated total comprehensive income, respectively.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries, investments account for under equity method and the information disclosed in Note 13 been reviewed by independent accountants, we are not aware of any material modifications that should be made to the consolidated financial statements referred to above for them to present fairly, in all material respects, the financial position of Hon Hai Precision Industry Co., Ltd. and its subsidiaries as at March 31, 2021 and 2020, its financial performance and cash flows for the three-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS No. 34, “Interim Financial Reporting,” as endorsed by the FSC.

PricewaterhouseCoopers, Taiwan

CPA Hsu, Yung-Chien

CPA Hsu, Sheng-Chung

Former Securities Commission of the Ministry of Finance

Approval No.:(84) Taiwan-Finance-Securities (6) 13377

Financial Supervisory Commission

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

May 14, 2021

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2021, DECEMBER 31 AND MARCH 31, 2020
(CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2021 AND 2020 ARE UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

			March 31, 2021		December 31, 2020		March 31, 2020	
	Assets	Notes	Amount	%	Amount	%	Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 1,112,174,828	32	$ 1,232,794,015	34	$ 931,434,201	31
1110	Financial assets at fair value through profit or loss – current	6(2)	4,252,850	-	6,285,594	-	4,473,572	-
1136	Financial assets at amortized cost – current	6(4), 8	46,576,058	1	38,783,566	1	85,679,240	3
1170	Accounts receivable, net	6(5)	745,890,062	22	903,070,230	25	622,757,155	20
1180	Net accounts receivable – related parties	7	29,730,781	1	39,414,164	1	28,434,024	1
1200	Other receivables	6(6)	52,187,919	2	58,237,719	2	54,272,273	2
1210	Other receivables – related parties	7	8,250,774	-	5,285,774	-	15,581,029	-
130X	Inventory	6(7)	634,982,642	18	582,113,735	16	532,240,638	18
1410	Prepayments	7	20,348,193	1	18,664,505	-	22,061,968	1
11XX	**Total current assets**		2,654,394,107	77	2,884,649,302	79	2,296,934,100	76
	Non-current assets							
1510	Financial assets at fair value through profit or loss – non-current	6(2)	91,901,881	3	83,681,186	2	85,621,808	3
1517	Financial assets at fair value through other comprehensive income – non-current	6(3)	95,167,908	3	87,074,089	2	55,656,421	2
1535	Financial assets at amortized cost – non-current	6(4), 8	17,780,954	1	18,786,030	1	12,961,571	-
1550	Investments accounted for under equity method	6(8)	171,861,057	5	175,199,441	5	161,601,359	5
1600	Property, plant and equipment	6(9), 8	289,515,599	8	287,091,978	8	277,457,385	9
1755	Right-of-use assets	6(10), 7	45,650,542	1	46,268,685	1	46,660,405	2
1760	Investment property – net	6(12)	10,689,636	-	11,083,273	-	6,609,334	-
1780	Intangible assets	6(13)	46,375,679	1	44,760,083	1	41,431,581	1
1840	Deferred income tax assets	6(37)	21,133,944	1	19,946,852	1	21,670,233	1
1900	Other non-current assets	6(14)	11,880,286	-	15,734,671	-	16,072,142	1
15XX	**Total non-current assets**		801,957,486	23	789,626,288	21	725,742,239	24
1XXX	**Total assets**		$ 3,456,351,593	100	$ 3,674,275,590	100	$ 3,022,676,339	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2021, DECEMBER 31 AND MARCH 31, 2020
(CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2021 AND 2020 ARE UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

			March 31, 2021		December 31, 2020		March 31, 2020	
	Liabilities and equity	Notes	Amount	%	Amount	%	Amount	%
	Current liabilities							
2100	Short-term loans	6(16)	$ 464,506,666	13	$ 446,422,100	12	$ 374,192,060	13
2110	Short-term notes and bills payable	6(15)	43,945,617	1	39,101,893	1	29,963,286	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,010,356	-	2,291,221	-	3,293,360	-
2170	Accounts payable		780,891,457	23	1,037,912,518	28	642,432,165	21
2180	Accounts payable - related parties	7	22,892,268	1	27,680,046	1	24,190,374	1
2200	Other payables	6(17), 7	248,018,907	7	220,177,215	6	186,863,873	6
2230	Current income tax liabilities		24,641,380	1	24,004,318	1	16,138,489	1
2250	Provisions for liabilities - current	6(24)	3,706,271	-	4,136,517	-	2,547,523	-
2280	Lease liabilities - current	7	8,963,534	-	9,058,272	-	7,760,497	-
2300	Other current liabilities	6(18)	119,595,089	4	105,473,211	3	91,542,791	3
21XX	**Total current liabilities**		1,719,171,545	50	1,916,257,311	52	1,378,924,418	46
	Non-current liabilities							
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	-	-	-	-	97,237	-
2530	Bonds payable	6(19)	200,396,220	6	201,691,563	5	181,738,717	6
2540	Long-term loans	6(20)	30,256,144	1	31,593,197	1	41,417,060	1
2550	Provisions for liabilities – non-current	6(24)	408,165	-	407,915	-	372,575	-
2570	Deferred income tax liabilities	6(37)	21,910,058	1	18,805,119	1	21,482,440	1
2580	Lease liabilities - non-current	7	19,649,996	-	20,390,740	1	21,929,457	1
2600	Other non-current liabilities	6(23)	10,490,038	-	10,983,336	-	6,592,199	-
25XX	**Total non-current liabilities**		283,110,621	8	283,871,870	8	273,629,685	9
2XXX	**Total liabilities**		2,002,282,166	58	2,200,129,181	60	1,652,554,103	55
	Equity							
	Equity attributable to owners of the parent							
	Share capital	6(25)						
3110	Share capital - common stock		138,629,906	4	138,629,906	4	138,629,906	5
	Capital surplus	6(26)						
3200	Capital surplus		200,484,799	6	202,645,942	5	199,880,666	6
	Retained earnings	6(27)						
3310	Legal reserve		161,043,748	5	161,043,748	4	149,512,874	5
3320	Special reserve		102,451,720	3	102,451,720	3	60,309,927	2
3350	Unappropriated retained earnings		752,676,042	22	779,836,380	21	796,693,801	26
	Other equity interest	6(28)						
3400	Other equity interest		(81,263,647)	(3)	(87,315,126)	(2)	(132,776,068)	(4)
3500	Treasury stocks	6(25)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	**Total equity attributable to owners of the parent**		1,274,007,374	37	1,297,277,376	35	1,212,235,912	40
36XX	**Non-controlling interests**	6(29)	180,062,053	5	176,869,033	5	157,886,324	5
3XXX	**Total equity**		1,454,069,427	42	1,474,146,409	40	1,370,122,236	45
	Significant contingent liabilities and unrecognized contract commitments	9						
	Subsequent events	11						
3X2X	**Total liabilities and equity**		$ 3,456,351,593	100	$ 3,674,275,590	100	$ 3,022,676,339	100

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2021 AND 2020
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars
(Except for earnings per share expressed in New Taiwan Dollar)

	Item	Notes	For the three-month period ended March 31, 2021 Amount	%	For the three-month period ended March 31, 2020 Amount	%
4000	**Operating revenue**	6(30), 7	$ 1,347,112,823	100	$ 929,133,122	100
5000	**Operating costs**	6(7)(34), 7	(1,268,980,278)	(94)	(887,319,417)	(95)
5900	**Operating profit - gross**		78,132,545	6	41,813,705	5
	Operating expenses	6(34)				
6100	Selling expenses		(7,883,901)	(1)	(5,317,386)	-
6200	General and administrative expenses		(18,820,414)	(1)	(15,035,999)	(2)
6300	Research and development expenses		(23,858,634)	(2)	(16,935,217)	(2)
6000	**Total operating expenses**		(50,562,949)	(4)	(37,288,602)	(4)
6900	**Operating profit**		27,569,596	2	4,525,103	1
	Non-operating income and expenses					
7100	Interest income	6(31)	8,403,342	1	13,650,041	1
7010	Other income	6(32)	7,183,226	1	928,139	-
7020	Other gains and losses	6(33)	482,401	-	441,377	-
7050	Finance cost	6(36)	(6,747,233)	(1)	(12,259,616)	(1)
7060	Shares of profit (loss) of associates and joint ventures accounted for under the equity method	6(8)	2,297,741	-	(1,386,624)	-
7000	**Total non-operating income and expenses**		11,619,477	1	1,373,317	-
7900	**Profit before income tax**		39,189,073	3	5,898,420	1
7950	Income tax expenses	6(37)	(8,209,821)	(1)	(3,748,209)	(1)
8200	**Net income for the period**		$ 30,979,252	2	$ 2,150,211	-

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2021 AND 2020
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars
(Except for earnings per share expressed in New Taiwan Dollar)

	Item	Notes	For the three-month period ended March 31, 2021 Amount	%	For the three-month period ended March 31, 2020 Amount	%
	Other comprehensive income - net Components not to be reclassified to profit or loss					
8316	Unrealized gains and losses on valuation of investment in equity instruments measured at fair value through other comprehensive income	6(3)(28)(29)	$ 7,203,475	1	($ 13,982,967)	(2)
8320	Shares of other comprehensive income of associates and joint ventures accounted for under the equity method - components not to be reclassified to profit or loss	6(28)	5,296,271	-	(4,025,455)	-
8310	**Components not to be reclassified to profit or loss - total**		12,499,746	1	(18,008,422)	(2)
	Components that may be reclassified to profit or loss					
8361	Exchange difference arising from translation of foreign operation financial statements	6(28)(29)	(2,180,487)	-	(12,232,021)	(1)
8370	Shares of other comprehensive income of associates and joint ventures accounted for under the equity method - components that may be reclassified to profit or loss	6(28)	(4,002,504)	-	(1,607,757)	-
8360	**Components that may be reclassified to profit or loss - total**		(6,182,991)	-	(13,839,778)	(1)
8300	**Other comprehensive income - net**		$ 6,316,755	1	($ 31,848,200)	(3)
8500	**Total comprehensive income**		$ 37,296,007	3	($ 29,697,989)	(3)
	Profit attributable to:					
8610	Owners of the parent		$ 28,161,775	2	$ 2,083,851	-
8620	Non-controlling interests		2,817,477	-	66,360	-
			$ 30,979,252	2	$ 2,150,211	-
	Comprehensive income (loss) attributable to:					
8710	Owners of the parent		$ 34,211,928	3	($ 28,240,413)	(3)
8720	Non-controlling interests		3,084,079	-	(1,457,576)	-
			$ 37,296,007	3	($ 29,697,989)	(3)
	Earnings per share	6(38)				
9750	**Basic earnings per share**		$ 2.03		$ 0.15	
9850	**Diluted earnings per share**		$ 2.02		$ 0.15	

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2021 AND 2020
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

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

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2021 AND 2020
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

		Equity attributable to owners of the parent										
				Retained earnings			Other equity interest					
	Notes	Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange difference arising from translation of foreign operation financial statements	Unrealized gains or losses on financial assets at fair value through other comprehensive income	Treasury stocks	Total	Non-controlling interests	Total equity
2021												
Balance - January 1, 2021		$ 138,629,906	$ 202,645,942	$ 161,043,748	$ 102,451,720	$ 779,836,380	($ 124,551,979)	$ 37,236,853	($ 15,194)	$ 1,297,277,376	$ 176,869,033	$ 1,474,146,409
Net income for the period		-	-	-	-	28,161,775	-	-	-	28,161,775	2,817,477	30,979,252
Other comprehensive income	6(28)	-	-	-	-	-	(6,419,794)	12,469,947	-	6,050,153	266,602	6,316,755
Total comprehensive income		-	-	-	-	28,161,775	(6,419,794)	12,469,947	-	34,211,928	3,084,079	37,296,007
Appropriation and distribution of earnings for 2020:	6(27)											
Cash dividends						(55,451,962)				(55,451,962)		(55,451,962)
Changes in equity of associates and joint ventures accounted for under the equity method	6(26)	-	(4,359,891)	-	-	131,175	-	-	-	(4,228,716)	-	(4,228,716)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(26)	-	2,198,748	-	-	-	-	-	-	2,198,748	-	2,198,748
Increase in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	-	108,941	108,941
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	(1,326)	-	1,326	-	-	-	-
Balance - March 31, 2021		$ 138,629,906	$ 200,484,799	$ 161,043,748	$ 102,451,720	$ 752,676,042	($ 130,971,773)	$ 49,708,126	($ 15,194)	$ 1,274,007,374	$ 180,062,053	$ 1,454,069,427

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2021 AND 2020
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

	Notes	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 39,189,073	$ 5,898,420
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(34)	17,621,754	14,640,847
Amortization	6(34)	1,352,333	1,096,984
Compensation costs relating to share-based payment		699,732	1,012,020
Loss (gain) of expected credit losses	12(2)	(239,644)	878,244
Loss on disposal of property, plant and equipment	6(33)	11,012	24,405
Gain on disposal of investment		-	(44)
Loss (gain) on financial assets or liabilities measured at fair value through profit or loss, net	6(33)	(3,607,508)	217,621
Share of profit or loss of associates and joint ventures accounted for under the equity method	6(8)	(2,297,741)	1,386,624
Interest expense	6(36)	6,689,213	11,876,584
Interest income	6(31)	(8,403,342)	(13,650,041)
Dividend income	6(32)	(6,230,489)	(45,473)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		2,435,246	(328,391)
Notes receivable		(46,055)	(253,824)
Accounts receivable		157,298,142	363,900,877
Accounts receivable - related parties		9,687,016	16,279,837
Other receivables		520,672	5,859,019
Inventory		(52,868,907)	(16,468,461)
Prepayments		(1,683,688)	(2,166,394)
Changes in operating liabilities			
Accounts payable		(257,021,061)	(228,246,829)
Accounts payable - related parties		(4,787,778)	(11,318,753)
Other payables		(22,704,137)	(18,341,303)
Provisions for liabilities - current		(429,996)	(175,148)
Other current liabilities		1,853,095	1,845,123
Contract liabilities		(5,232,568)	4,195,543
Accrued pension liabilities		54,299	(16,668)
Cash inflow (outflow) generated from operating activities		(128,141,327)	138,100,819
Income taxes paid		(5,654,912)	(5,888,846)
Cash inflow (outflow) generated from operating activities, net		(133,796,239)	132,211,973

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2021 AND 2020
(UNAUDITED)
Unit: Expressed in thousands of New Taiwan Dollars

	Notes	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		($ 5,438,013)	($ 2,934,962)
Disposal of financial assets at fair value through profit or loss		141,459	72,038
Acquisition of financial assets at amortized cost - current, net		(7,763,916)	(33,157,365)
Disposal of financial assets at amortized cost - non-current		978,060	-
Acquisition of financial assets at fair value through other comprehensive income		(1,068,512)	(421,511)
Disposal of financial assets at fair value through other comprehensive income		-	745
Decrease (increase) in other receivables - related parties		(174,267)	8,373,351
Dividend received		6,230,489	45,473
Other investing activities		(181,133)	(87,721)
Acquisition of investment using equity method	6(8)	(4,168)	-
Interest received		14,087,318	21,616,834
Acquisition of property, plant and equipment	6(40)	(18,362,775)	(14,823,359)
Disposal of property, plant and equipment	6(40)	2,190,141	1,806,969
Disposal of investment under the equity method		-	10,199
Acquisition of intangible assets	6(13)	(197,372)	(412,000)
Acquisition of right-of-use assets		(234,457)	-
Decrease (increase) in other financial assets - non-current		680,382	(729,975)
Cash outflow used in investing activities, net		(9,116,764)	(20,641,284)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term loans		18,084,566	(6,673,990)
Increase (decrease) in short-term notes and bills payables		4,840,221	(599,602)
Issuance of corporate bonds		-	6,200,000
Repayments of corporate bonds		(550,000)	(5,200,000)
Issuance of long-term loans		17,022,000	294,068
Repayments of long-term loans		(1,697,066)	(2,297,356)
Interest paid		(11,833,578)	(20,358,648)
Decrease in other non-current liabilities		(342,736)	(569,931)
Repayment of lease principal		(1,922,785)	(1,794,463)
Changes in non-controlling interests	6(29)	108,941	(297,171)
Cash inflow (outflow) used in financing activities, net		23,709,563	(31,297,093)
Effects of foreign exchange rates		(1,415,747)	(6,703,757)
Increase (Decrease) in cash and cash equivalents		(120,619,187)	73,569,839
Cash and cash equivalents, beginning of period		1,232,794,015	857,864,362
Cash and cash equivalents, end of period		$ 1,112,174,828	$ 931,434,201

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

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

1. HISTORY AND ORGANIZATION

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

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

These consolidated financial statements were authorized for issuance by the Board of Directors on May 14, 2021.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

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

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Amendments to IFRS 4,'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
Amendments to IFRS 16, 'COVID-19-Related Rent Concessions after June 30, 2021'	April 1, 2021 (Note)

Note: The FSC allows early application on January 1, 2021

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

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

None.

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

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

New Standards, Interpretations and Amendments	Effective Date by International Accounting Standards Board
Amendments to IFRS 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 the 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 12, 'Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction'	January 1, 2023
Amendments to IAS 16, 'Property, Plant and Equipment - Proceeds before Intended Use'	January 1, 2022
Amendments to IAS 37, 'Onerous Contracts - Cost of Fulfilling a Contract'	January 1, 2022
Annual Improvements - 2018-2020 Cycle	January 1, 2022

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

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

(2) Basis of preparation

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

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

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

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

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

(3) Basic of consolidation

A. Basis for preparation of consolidated financial statements:

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

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

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

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

(e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. The fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2021	Ownership (%) December 31, 2020	Ownership (%) March 31, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sales, research and development of computer cases, connectors and computer components.	100	100	100	(1) (2) (4) (5)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd. and subsidiaries	Investment holdings in high tech companies in Asia-Pacific and America.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	Operates venture capital investments and provides planning, consultancy and business operation and management services; its investees are mainly engaged in manufacturing of computer terminal monitors and related components, data storage, manufacturing and selling of treatment equipment.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in manufacturing of computer terminal monitors and related components, and integrated circuit design.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in manufacturing of computer terminal monitors and related components, and integrated circuit design.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Li Yi International Investment Co., Ltd. and subsidiaries	Operates domestic investments; its investees are mainly engaged in providing FTTH broadband rental service, researching and manufacturing of routers.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics California LLC.	Logistics services in the Americas	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in the Americas	100	100	100	(5)

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2021	Ownership (%) December 31, 2020	Ownership (%) March 31, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in the Americas	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology-Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies.	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Hong Jin Chang Holdings Co., Limited – Hong Kong	Investment holdings and reinvestment in business relating to robots, automatic equipment, molds, parts, accessories and corresponding services	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	74.80	(5)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	ECMMS Precision Singapore Pte. Ltd. and its subsidiaries	Manufacturing and sales of computers and data processing equipment	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Electronicos Ltda.	Manufacturing of WIFI cards and WIFI modules	100	100	100	(5)
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Electronicos Ltda. - Brazil	CFTV/DVR/Bluetooth module/set-top box and optical network terminal of for desktop and notebook computers	100	100	100	(5)

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2021	Ownership (%) December 31, 2020	Ownership (%) March 31, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Franchise telecommunications business, data storage and processing equipment and cable (wireless) communication machinery and equipment manufacturing, computer equipment and satellite TV channel equipment installation, and communication engineering; and provide mobile phone voice and non-voice and third generation of mobile communication services.	40.74	40.74	40.74	
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design and development, including technical authorization and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	51	51	-	(3) (5)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corp.	Design, manufacture and sale of electronic components and software	100	100	100	(5)

(a) In the second quarter of 2020, the Group acquired Shandong Chengshang Energy Co., Ltd., which has been consolidated in the financial statements since the date of acquisition.

(b) In the second quarter of 2020, the Group adjusted the investment structure, where the Company's subsidiary, Hongfujin Precision Industry (Zhengzhou) Co., Ltd., merged Zhengzhou Fulianwang Electronic Technology Co., Ltd., with Hongfujin Precision Industry (Zhengzhou) Co., Ltd. being the surviving company.

(c) On November 6, 2020, the Group established a joint venture, Foxtron Vehicle Technologies Co., Ltd., with Hua-Chuang Automobile Information Technical Center Co., Ltd. (Haitec). Haitec put up capital of $7,542,000 in the form of assets, and the Group invested $7,850,321 in cash, with the Group holding a 51% equity interest in the joint venture. Foxtron Vehicle Technologies Co., Ltd. has been consolidated in the financial statements since the date of incorporation.

(d) In the first quarter of 2021, the Group adjusted the investment structure, where the Company's subsidiary, Lankao Yufu Precision Technology Co., Ltd., merged Lankao Yude Environmental Material Technology Co., Ltd. , with Lankao Yufu Precision Technology Co., Ltd. being the surviving company.

(e) The financial statements of the entity as of and for the three months ended March 31, 2021 and 2020 were not reviewed by independent accountants as the entity did not meet the definition of significant subsidiary.

(f) The financial statements of certain consolidated subsidiaries for the first three months ended March 31, 2021 and 2020 were not reviewed by independent accountants, which reflect total assets of $545,659,099 and $420,928,666, constituting 15.79% and 13.92% of the consolidated total assets, and total liabilities were $139,450,638 and $205,713,502, constituting 6.96% and 12.45% of the consolidated total liabilities respectively; the total comprehensive income was profit of $8,446,567 and loss of $2,457,868, respectively, constituting 22.65% and 8.28% of the consolidated comprehensive income for the first three months ended March 31, 2021 and 2020.

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

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

E. Significant restrictions: None.

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

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

Name of Subsidiary	Principal Place of Business	Non-controlling Interests March 31, 2021		Non-controlling Interests December 31, 2020		Note
		Amount	Ownership	Amount	Ownership	
FIH Mobile Limited	Cayman	$ 21,365,829	37%	$ 22,199,143	38%	
Foxconn Ventures Pte. Ltd.	Singapore	25,057,281	46%	23,229,225	46%	
Foxconn Interconnect Technology Limited	Cayman	15,811,711	25%	15,483,980	25%	
Foxconn Industrial Internet Co., Ltd.	China	74,562,572	16%	72,472,774	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	18,144,933	59%	18,972,448	59%	
		$ 154,942,326		$ 152,357,570		

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

Summarized financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	March 31, 2021	December 31, 2020	March 31, 2020
Current assets	$ 129,534,172	$ 135,501,090	$ 136,376,379
Non-current assets	36,370,456	36,292,395	37,151,419
Current liabilities	(106,923,763)	(111,336,542)	(113,495,173)
Non-current liabilities	(1,146,782)	(1,159,695)	(1,054,381)
Total net assets	$ 57,834,083	$ 59,297,248	$ 58,978,244

	Foxconn Interconnect Technology Limited		
	March 31, 2021	December 31, 2020	March 31, 2020
Current assets	$ 90,604,489	$ 81,114,425	$ 76,298,350
Non-current assets	50,070,509	51,002,668	49,904,332
Current liabilities	(73,810,749)	(50,978,118)	(44,661,999)
Non-current liabilities	(2,567,337)	(18,756,900)	(19,788,431)
Total net assets	$ 64,296,912	$ 62,382,075	$ 61,752,252

	Foxconn Ventures Pte. Ltd.		
	March 31, 2021	December 31, 2020	March 31, 2020
Current assets	$ 28,839,009	$ 26,545,134	$ 14,978,107
Non-current assets	24,984,762	24,903,894	32,465,470
Current liabilities	(2,123)	(4,025)	(1,304,395)
Total net assets	$ 53,821,648	$ 51,445,003	$ 46,139,182

	Foxconn Industrial Internet Co., Ltd.		
	March 31, 2021	December 31, 2020	March 31, 2020
Current assets	$ 911,293,327	$ 932,125,404	$ 788,880,702
Non-current assets	65,881,709	62,506,190	51,459,125
Current liabilities	(482,666,483)	(528,560,676)	(442,756,575)
Non-current liabilities	(25,920,018)	(10,377,869)	(8,088,329)
Total net assets	$ 468,588,535	$ 455,693,049	$ 389,494,923

	Asia Pacific Telecom Co., Ltd.		
	March 31, 2021	March 31, 2020	December 31, 2020
Current assets	$ 7,890,916	$ 8,171,700	$ 10,129,646
Non-current assets	31,234,941	31,504,947	33,477,436
Current liabilities	(7,784,589)	(6,974,568)	(6,395,505)
Non-current liabilities	(3,019,682)	(2,962,107)	(2,842,930)
Total net assets	$ 28,321,586	$ 29,739,972	$ 34,368,647

Statements of comprehensive income

	FIH Mobile Limited	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Revenue and other operating revenue	$ 57,172,499	$ 55,637,248
Loss for the period from continuing operations	(1,079,316)	(1,881,362)
Other comprehensive income, net of tax	(358,748)	(2,623,513)
Total comprehensive income for the period	($ 1,438,064)	($ 4,504,875)
Comprehensive loss attributed to non-controlling interest	($ 549,329)	($ 1,688,782)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Revenue and other operating revenue	$ 27,574,309	$ 24,778,146
Profit for the period from continuing operations	322,188	48,037
Other comprehensive income, net of tax	(327,890)	(1,132,849)
Total comprehensive income for the period	($ 5,702)	($ 1,084,812)
Comprehensive loss attributed to non-controlling interest	($ 1,426)	($ 267,841)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Revenue and other operating revenue	$ -	$ -
Profit for the period from continuing operations	3,854,631	1,543,641
Other comprehensive income, net of tax	34,970	(952,847)
Total comprehensive income for the period	$ 3,889,601	$ 590,794
Comprehensive loss attributed to non-controlling interest	$ 1,769,769	$ 268,811
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Revenue and other operating revenue	$ 430,227,199	$ 345,307,150
Profit for the period from continuing operations	13,059,314	6,913,708
Other comprehensive income, net of tax	(1,924,377)	(1,397,525)
Total comprehensive income for the period	$ 11,134,937	$ 5,516,183
Comprehensive loss attributed to non-controlling interest	$ 1,776,717	$ 873,227
Dividends paid to non-controlling interest	$ -	$ -

	Asia Pacific Telecom Co., Ltd.	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Revenue and other operating revenue	$ 3,046,694	$ 3,375,958
Profit for the period from continuing operations	(1,418,382)	(1,387,282)
Other comprehensive income, net of tax	(4)	(8)
Total comprehensive income for the period	($ 1,418,386)	($ 1,387,290)
Comprehensive loss attributed to non-controlling interest	($ 827,515)	($ 819,374)
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	FIH Mobile Limited	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Net cash (outflow) inflow generated from operating activities	$ 2,606,749	($ 1,420,228)
Net cash inflow (outflow) generated from investing activities	(413,890)	3,098,620
Net cash inflow (outflow) financing activities	(1,017,235)	5,539,186
Effect of exchange rates on cash and cash equivalents	(613,955)	256,326
Increase in cash and cash equivalents	561,669	7,473,904
Cash and cash equivalents, beginning of the period	50,479,649	46,528,080
Cash and cash equivalents, end of the period	$ 51,041,318	$ 54,001,984

	Foxconn Interconnect Technology Limited	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Net cash inflow generated from operating activities	$ 1,508,518	$ 178,071
Net cash outflow generated from investing activities	(1,235,258)	(2,287,908)
Net cash inflow financing activities	11,040,356	3,166,368
Effect of exchange rates on cash and cash equivalents	(346,625)	(959,877)
Increase in cash and cash equivalents	10,966,991	96,654
Cash and cash equivalents, beginning of the period	21,734,597	26,861,462
Cash and cash equivalents, end of the period	$ 32,701,588	$ 26,958,116

	Foxconn Ventures Pte. Ltd.	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Net cash inflow generated from operating activities	$ 213,376	$ 52,857
Net cash inflows(outflow) generated from investing activities	2,011,219	(719,067)
Net cash inflow financing activities	-	-
Increase (decrease) in cash and cash equivalents	2,224,595	(666,210)
Cash and cash equivalents, beginning of the period	26,436,437	15,637,739
Cash and cash equivalents, end of the period	$ 28,661,032	$ 14,971,529

	Foxconn Industrial Internet Co., Ltd.	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Net cash inflow (outflow) generated from operating activities	$ 31,899,952	($ 194,591)
Net cash outflow generated from investing activities	(9,642,551)	(389,196)

Net cash inflow financing activities	7,627,290	2,599,639
Effect of exchange rates on cash and cash equivalents	63,920	103,442
Increase in cash and cash equivalents	29,938,611	2,119,294
Cash and cash equivalents, beginning of the period	329,596,233	66,571,627
Cash and cash equivalents, end of the period	$ 359,534,844	$ 68,690,921

	Asia Pacific Telecom Co., Ltd.	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Net cash (outflow) inflow generated from operating activities	($ 39,982)	$ 57,781
Net cash (outflow) inflow generated from investing activities	(498,949)	243,033
Net cash inflow (outflow) financing activities	283,043	(1,141,770)
Effect of exchange rates on cash and cash equivalents	-	(8)
Increase in cash and cash equivalents	(255,888)	(840,964)
Cash and cash equivalents, beginning of the period	5,871,722	8,204,093
Cash and cash equivalents, end of the period	$ 5,615,834	$ 7,363,129

(4) Foreign currency translation

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

B. Foreign currency transactions and balances

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

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

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

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

C. Translation of foreign operations

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

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

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

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

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

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

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

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

A. Assets that meet one of the following criteria are classified as current assets:

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

(b) Assets held mainly for trading purposes;

(c) Assets that are expected to be realized within 12 months from the balance sheet date; or

(d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to pay off liabilities more than 12 months after the balance sheet date.

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

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

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

(b) Liabilities held mainly for trading purposes;

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

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than 12 months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

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

(6) Cash equivalents

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(9) Financial assets at amortized cost

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

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

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

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

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

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

(10) Accounts and notes receivable

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

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

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

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

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

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

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

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

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

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

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

(14) Inventories

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

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

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

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

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

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

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

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

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

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

(16) Property, plant and equipment

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) Any original direct costs incurred; and

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

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

D. For lease modifications that reduce the scope of the lease, the lessee will reduce the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease and recognizes the difference between this amount and the re-measurement amount of the 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 amortized but is tested annually for impairment.

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

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

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

E. Computer software is stated at cost and amortized on a straight-line basis over its estimated useful life of 3 to 10 years.

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

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

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

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

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

G. R&D expenditures on internally generated intangible assets are recognized as follows:

(a) Research expenditures are recognized as expenses when incurred.

(b) Development expenditures not meeting the following criteria are recognized as expenses when incurred; development expenditures meeting the following criteria are recognized as intangible assets:

i. Where the technical feasibility of the intangible asset has been achieved, and the said asset will be thus available for use or sale;

ii. Where the Group intends to complete the intangible asset for use or sale;

iii. Where the Group is able to use or sell the intangible asset;

iv. Where the Group can prove that the intangible asset will generate highly likely economic benefits in the future;

v. Where the Group has sufficient technological, financial, and other resources to complete this development and is able to use or sell the intangible asset; and

vi. Where expenditures during the development stage of the intangible asset 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 amortized historical cost would have been if the impairment had not been recognized.

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

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

(21) Loans

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

(22) Notes and accounts payable

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

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

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

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

(a) Hybrid (combined) contracts; or

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

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

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

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

(24) Ordinary corporate bonds payable

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

(25) Convertible corporate bonds payable

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

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

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

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

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

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

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

A financial liability is derecognized when the obligation under the liability specified in the contract is discharged or canceled 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 enforced right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(28) <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 amortized cost based on the contract terms.

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

(29) Provisions

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

(30) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

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

ii. Re-measurements arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.

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

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

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

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

(31) Employee share-based payment

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

B. Restricted Employee Rights New Shares

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

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

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

(32) 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 merger that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

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

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

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

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

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

(33) Dividends

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

(34) Revenue recognition

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

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

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

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

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

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

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

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

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

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

(35) Government grants

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

(36) Business mergers

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

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

(37) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

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

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

A. Total or net revenue recognition

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

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

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

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

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

B. Offsetting financial instruments

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

(2) 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 for tangible assets and intangible assets (excluding goodwill)

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

B. Goodwill impairment assessment

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

As of March 31, 2021, the Group recognized goodwill after impairment loss of $14,907,912.

C. Evaluation of inventories

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

As of March 31, 2021, the carrying amount of inventories was $634,982,642.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	March 31, 2021	December 31, 2020	March 31, 2020
Cash on hand and revolving funds	$ 104,033	$ 146,814	$ 175,335
Checking accounts and demand deposits	823,597,649	1,008,741,819	646,431,000
Cash equivalents			
Time deposits	288,376,402	215,392,563	277,310,215
Repo bonds	96,744	8,512,819	7,517,651
Total	$ 1,112,174,828	$ 1,232,794,015	$ 931,434,201

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

B. The Group’s time deposits with a maturity term of more than three months and time deposits pledged to others as collateral were transferred to “financial assets at amortized cost.” Please refer to Note 6(4) for details.

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

Assets	March 31, 2021	December 31, 2020	March 31, 2020
Current items:			
Beneficiary certificates	$ 550,413	$ 535,164	$ 567,858
Derivatives	3,702,437	5,750,430	3,905,714
Total	$ 4,252,850	$ 6,285,594	$ 4,473,572
Non-current items:			
Equity instruments	$ 3,379,929	$ 3,187,930	$ 12,034,415
Beneficiary certificates	87,147,382	79,443,386	70,034,373
Derivatives	1,374,570	1,049,870	3,553,020
Total	$ 91,901,881	$ 83,681,186	$ 85,621,808

Liabilities	March 31, 2021	December 31, 2020	March 31, 2020
Current items:			
Derivatives	($ 2,010,356)	($ 2,291,221)	($ 3,293,360)
Non-current items:			
Derivatives	$ -	$ -	($ 97,237)

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

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

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

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

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

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Equity instruments	$ 186,707	($ 1,321,619)
Beneficiary certificates	2,054,820	2,905,192
Derivatives	1,365,981	(1,801,194)
Total	$ 3,607,508	($ 217,621)

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

March 31, 2021			
Financial Assets	Contract Amount (Nominal Principal Amount) (in Thousands)		Contract Period
Current items:			
Cross currency swap contracts	USD(BUY)	2,590,000	2016.09.13-2021.10.25
	TWD(SELL)	56,039,000	2021.01.07-2021.10.25
	JPY(SELL)	61,555,000	2016.09.13-2021.09.24
Forward exchange contracts	RMB(BUY)	18,713,574	2020.11.30-2021.06.23
	MXN(BUY)	1,879,740	2021.02.23-2021.05.26
	BRL(BUY)	284,235	2021.03.02-2021.05.11
	USD(BUY)	1,008,000	2021.01.29-2021.05.24
	RMB(SELL)	5,266,652	2021.01.29-2021.04.29
	CZK(SELL)	4,365,350	2021.03.18-2021.05.24
	USD(SELL)	2,971,000	2020.11.30-2021.06.23
Convertible bonds	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
Financial Liabilities			
Current items:			
Cross currency swap contracts	USD(BUY)	750,000	2020.03.03-2021.07.14
	JPY(BUY)	38,000,000	2020.12.11-2021.06.28
	TWD(SELL)	32,477,000	2020.03.03-2021.07.14
Forward exchange contracts	USD(BUY)	7,746	2021.03.03-2021.08.31
	CZK(BUY)	3,821,519	2021.03.11-2021.04.26
	BRL(BUY)	1,407,420	2021.03.02-2021.05.11
	JPY(BUY)	28,191,774	2021.01.11-2021.04.22
	MXN(BUY)	1,951,300	2021.02.24-2021.04.30
	RMB(BUY)	10,803,485	2021.01.04-2021.08.23
	USD(SELL)	2,417,000	2021.01.04-2021.08.23
	RMB(SELL)	97,924	2021.03.17-2021.04.15
	MXN(SELL)	162,821	2021.03.03-2021.08.31

December 31, 2020			
Financial Assets	Contract Amount (Nominal Principal Amount) (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
Forward exchange 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 bonds	USD	30,000	2016.12.19-2021.12.15
Non-current items:			
Cross currency swap contracts	USD(BUY)	400,000	2016.09.13-115.09.24
	JPY(SELL)	41,064,000	2016.09.13-115.09.24
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
Forward exchange 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

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

(a) Cross currency swap contracts

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

(b) Foreign exchange forward contracts

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

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

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

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

(c) Convertible bonds payable

The Company's indirect subsidiary, PCE Paragon Solutions Kft., acquired convertible bonds issued by Nanthealth, Inc. in the amount of US$30,000 thousand. The convertible bonds are embedded derivative. Based on the contract, PCE Paragon Solutions Kft. has the right to require conversion after issue date and until maturity date as long as a written consent is proposed. If there are remaining convertible bonds at maturity, Nanthealth Inc. will repay in cash.

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

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

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

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

Item	March 31, 2021	December 31, 2020	March 31, 2020
Equity instruments	$ 56,425,403	$ 55,486,110	$ 59,909,042
Valuation adjustment	38,742,505	31,587,979	(4,252,621)
Total	$ 95,167,908	$ 87,074,089	$ 55,656,421

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

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

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	$ 7,203.475	($ 13,982,967)
Cumulative profit or loss recognized as retained earnings due to derecognition	($ 1,326)	$ 84

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

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

(4) Financial assets at amortized cost

Item	March 31, 2021	December 31, 2020	March 31, 2020
Current items:			
Principal guarantee financial products	$ -	$ -	$ 16,324,397
Time deposits due in three months	44,962,504	36,252,968	67,947,708
Refundable deposits	1,224,183	1,815,433	390,415
Restricted deposits	248,230	468,414	724,868
Pledged time deposits	141,141	246,751	291,852
Total	$ 46,576,058	$ 38,783,566	$ 85,679,240
Non-current items:			
Bank debentures - trust funds	$ 11,323,520	$ 11,321,960	$ 12,352,260
Time deposits due in twelve months	6,402,158	6,010,077	513,087
Restricted deposits	30,500	1,400,641	52,446
Pledged time deposits	24,776	53,352	43,778
	$ 17,780,954	$ 18,786,030	$ 12,961,571

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

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Interest income	$ 503,196	$ 979,477

B. The Group invested in the trust fund named "Guangdong Finance Trust - Peng Yun Tina Hua Collection Fund Trust" in December 2017 with a total amount of RMB 3,500,000 thousand as of March 31, 2021, of which RMB 900,000 thousand has been redeemed. The fund was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. According to the terms of the contract, if the preferred beneficiary, Bank of Guangzhou, exercises the redemption right, the Group will be required to acquire the equity interest held by Bank of Guangzhou based on the contract.

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

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

(5) Notes and accounts receivable

	March 31, 2021	December 31, 2020	March 31, 2020
Notes receivable	$ 295,556	$ 249,501	$ 694,130
Accounts receivable	752,452,572	909,750,714	628,730,685
Less: Allowance for doubtful accounts	(6,858,066)	(6,929,985)	(6,667,660)
	$ 745,890,062	$ 903,070,230	$ 622,757,155

A. As of March 31, 2021, December 31, 2020 and March 31, 2020, the balance of accounts and notes receivable were incurred by customer contracts. As of January 1, 2020, the balance of accounts receivable of customer contracts was $1,037,840,337.

B. As of March 31, 2021, December 31, 2020 and March 31, 2020, the Group had expected sales receivables of $96,855,284, $109,052,508 and $103,453,895, respectively, which were financial assets carried at fair value through other comprehensive income.

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

As of March 31, 2021, December 31, 2020, and March 31, 2020, the relevant information of accounts receivable factored but unsettled is as follows:

March 31, 2021			
Accounts Receivable Factoring Not Due Yet	Amount of Accounts Receivable Derecognized	Amount Advanced	Amount of Consideration Retained
$ 73,268,061	$ 73,268,061	$ 73,268,061	$ -

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	$ -

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

As of March 31, 2021, December 31, 2020 and March 31, 2020, accounts receivables factoring of the Group had no retained balance.

D. As of March 31, 2021, December 31, 2020, and March 31, 2020, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the financing charges (expenses) incurred from accounts receivable as of the three-month period ended March 31, 2021 and 2020, please refer to Note 6(36).

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

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

(6) Other receivables

	March 31, 2021	December 31, 2020	March 31, 2020
Tax refund receivable	$ 29,336,792	$ 30,296,437	$ 21,037,749
Interest receivable	7,546,755	13,230,731	20,041,359
Loans to related parties	966,854	2,181,655	2,466,574
Others	14,337,518	12,528,896	10,726,591
	$ 52,187,919	$ 58,237,719	$ 54,272,273

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

(7) Inventories

	March 31, 2021	December 31, 2020	March 31, 2020
Raw materials	$ 200,013,579	$ 184,832,767	$ 219,315,439
Work in process	111,992,768	124,724,802	115,147,627
Finished goods	328,666,725	268,629,479	194,809,200
Inventory in transit	19,932,921	30,145,057	28,352,380
	660,605,993	608,332,105	557,624,646
Less: Allowance for inventory valuation loss	(25,623,351)	(26,218,370)	(25,384,008)
	$ 634,982,642	$ 582,113,735	$ 532,240,638

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

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Cost of inventories sold	$ 1,271,909,945	$ 886,832,073
Gain from price recovery	(595,215)	1,423,488
Income from sales of scrap	(2,398,309)	(1,210,308)
Others	63,857	274,164
	$ 1,268,980,278	$ 887,319,417

Owing to the Company's sales of some inventories of which the net realizable value was lower than its cost in the three-month period ended March 31, 2021, the net realizable value of inventory was recovered.

(8) Investments accounted for under the equity method

	2021	2020
January 1	$ 175,199,441	$ 168,631,642
Increase investment using equity method	4,168	-
Disposal of investment using equity method	-	(10,155)
Distribution of earnings from investments accounted for using equity method	(2,827,440)	-
Share of investment profit and loss using equity method	2,297,741	(1,386,624)
Changes in retaining earnings	131,175	(5,316)
Changes in capital reserve	(4,359,891)	(403,406)
Changes in other equity	1,293,767	(5,633,212)
Others	122,096	408,430
March 31	$ 171,861,057	$ 161,601,359

A. Some of the above investments accounted for under the equity method were based on the financial statements of the investee companies for the same periods which were neither reviewed nor audited by independent accounts. The investment balances of the above investee companies are amounted to $9,156,424 and $95,485,879, constituting 0.26% and 3.16% of the consolidated total assets as of March 31, 2021 and 2020, respectively, and the share of profit and loss of associates and joint ventures accounted for under equity method amounted to a profit of $29,914 and a loss of $2,980,488, constituting 0.08% and 10.03% of the consolidated comprehensive income for the three-month periods ended March 31, 2021 and 2020, respectively.

B. Associates

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

Company Name	Principal Place of Business	Shareholding Ratio March 31, 2021	December 31, 2020	March 31, 2020	Nature of Relationship	Method of Measurement
Sharp Corporation	Japan	36%	42%	42%	Strategic investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	32%	34%	Supplier	Equity method

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

Balance sheets

	Sharp Corporation		
	March 31, 2021	December 31, 2020	March 31, 2020
Current assets	$ 306,346,029	$ 328,978,941	$ 303,508,979
Non-current assets	190,300,314	206,441,054	207,350,087
Current liabilities	(228,214,481)	(258,063,115)	(240,032,223)
Non-current liabilities	(174,593,039)	(191,282,832)	(188,521,082)
Total net assets	93,838,823	86,074,048	82,305,761
Effect of accounting principles	(5,133,751)	(5,682,633)	(10,591,883)
The fair value adjustment of trademarks, other intangible net assets and tangible net assets	102,941,925	110,989,019	113,017,825
Total net assets after adjustment	$ 191,646,997	$ 191,380,434	$ 184,731,703
Share of associates' net assets (Note)	$ 68,177,825	$ 73,338,398	$ 69,871,176
Goodwill	12,207,322	12,197,171	12,493,263
Others	(1,948,066)	(670,048)	(969,228)
Carrying amount of the associate	$ 78,437,081	$ 84,865,521	$ 81,395,211

Note (1): In February 2021, Sharp Corporation retired all of its Class C preferred shares and issued ordinary shares to ES Platform Limited instead. The Group's equity interest in Sharp Corporation decreased from 42% to 36% accordingly. As to the difference in the net equity value caused by the aforesaid affiliate's failure to issue new shares based on the shareholding ratio, the Group reduced "capital surplus" and "investments accounted for using equity method" by $6,442,516. Please Note 6(26) for details.

Note (2): As of December 31, 2020 and March 31, 2020, the share in associate's net assets is based on the equity of ordinary shares, excluding Class C preferred shares of Sharp Corporation.

	Foxconn Technology Co., Ltd.		
	March 31, 2021	December 31, 2020	March 31, 2020
Current assets	$ 103,636,887	$ 113,612,184	$ 93,142,758
Non-current assets	66,737,845	55,497,536	45,317,268
Current liabilities	(48,683,309)	(58,012,616)	(39,413,827)
Non-current liabilities	(826,834)	(828,349)	(928,959)
Total net assets	$ 120,864,589	$ 110,268,755	$ 98,117,240
Share of associates' net assets	$ 35,624,912	$ 32,501,783	$ 28,920,117
Goodwill	338,190	338,190	338,190
Others	606,411	(592,437)	13,794
Carrying amount of the associate	$ 36,569,513	$ 32,247,536	$ 29,272,101

	Zhen Ding Technology Holding Limited		
	March 31, 2021	December 31, 2020	March 31, 2020
Current assets	$ 90,076,061	$ 99,312,005	$ 76,194,487
Non-current assets	86,398,660	81,808,482	56,382,649
Current liabilities	(61,191,073)	(63,423,798)	(31,315,370)
Non-current liabilities	(14,206,300)	(13,658,813)	(10,623,386)
Total net assets	$ 101,077,348	$ 104,037,876	$ 90,638,380
Share of associates' net assets	$ 24,063,271	$ 25,297,197	$ 22,794,799
Others	-	122,937	3,485
Carrying amount of the associate	$ 24,063,271	$ 25,420,134	$ 22,798,284

Statements of comprehensive income

	Sharp Corporation	
	For the three-month period ended March 31, 2021	For the three-month perioc ended March 31, 2020
Revenue	$ 163,103,575	$ 142,532,205
Profit for the period from continuing operations	2,761,965	(9,088,974)
Other comprehensive (loss) income, net of tax	11,187,613	(2,192,128)
Total comprehensive income	13,949,578	(11,281,102)
Effect of accounting principles	172,885	528,200
Total comprehensive income after adjustment	$ 14,122,463	($ 10,752,902)
Dividends received from associates	$ -	$ -

	Foxconn Technology Co., Ltd.	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Revenue	$ 20,273,666	$ 11,194,110
Profit for the period from continuing operations	982,720	493,782
Other comprehensive (loss) income, net of tax	12,144,587	(10,985,390)
Total comprehensive income	$ 13,127,307	($ 10,491,608)
Dividends received from associates	$ -	$ -

	Zhen Ding Technology Holding Limited	
	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Revenue	$ 27,193,100	$ 17,512,438
Profit for the period from continuing operations	1,390,773	1,264,095
Other comprehensive income, net of tax	(706,243)	(995,905)
Total comprehensive income	$ 684,530	$ 268,190
Dividends received from associates	$ -	$ -

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

As of March 31, 2021, December 31, 2020 and March 31, 2020, the carrying amount of the Group's individually immaterial associates amounted to $32,791,192, $32,666,250 and $28,127,530, respectively.

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
(Loss) Profit for the period from continuing operations	$ 1,639,316	($ 421,728)
Other comprehensive income, net of tax	398,987	(5,816)
Total comprehensive income	$ 2,038,303	($ 427,544)

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

	March 31, 2021	December 31, 2020	March 31, 2020
Sharp Corporation	$ 107,104,350	$ 95,941,221	$ 70,254,838
Foxconn Technology Co., Ltd.	30,268,419	22,263,548	20,637,558
Zhen Ding Technology Holding Limited	36,814,633	34,828,781	28,412,953
	$ 174,187,402	$ 153,033,550	$ 119,305,349

(e) The Group is the single largest shareholder of any of the following companies. As stated below, the Group only has a significant influence on any of the following companies and has no control over them.

i. The Group holds a 36% equity interest in Sharp Corporation as its single largest shareholder. Candidates for the directorship of Sharp Corporation are determined by the Nomination Committee, which is chaired by an outside director, and is adopted by a resolution of the Board and passed by a majority of the shareholders; all of the elect directors are natural persons rather than judicial persons, and the key executives of Sharp Corporation are not assigned by the Group. Therefore, the Group is not able to direct the business activities of Sharp Corporation, so it has a significant influence on Sharp Corporation and has no control over Sharp Corporation.

ii. The Group holds a 29% equity interest in Foxconn Technology Co., Ltd. as its single largest shareholder. Since the Group does not hold more than half of the voting power at the shareholders' meetings of the said company, the Group has no practical ability to direct the business activities of the said company. Therefore, the Group has a significant influence on the said company and has no control over it.

iii. The Group holds a 32% equity interest in Zhen Ding Technology Holding Limited as its single largest shareholder. Since the Group does not hold more than half of the voting power at the shareholders' meetings of the said company, the Group has no practical ability to direct the business activities of the said company. Therefore, the Group has a significant influence on the said company and has no control over it.

(9) Property, plant and equipment

	2021						
	Land	Buildings and Structure	Machinery and Equipment	Computer Communication Equipment	Others	Construction in Progress	Total
January 1							
Cost	$ 12,330,536	$ 214,266,695	$ 279,733,859	$ 46,751,910	$ 168,556,642	$ 35,885,708	$ 757,525,350
Accumulated depreciation and impairment	-	(98,706,875)	(215,301,244)	(37,088,779)	(119,336,474)	-	(470,433,372)
	$ 12,330,536	$ 115,559,820	$ 64,432,615	$ 9,663,131	$ 49,220,168	$ 35,885,708	$ 287,091,978
January 1	$ 12,330,536	$ 115,559,820	$ 64,432,615	$ 9,663,131	$ 49,220,168	$ 35,885,708	$ 287,091,978
Additions	18,225	891,774	6,438,005	387,253	4,658,243	6,177,762	18,571,262
Transfer	-	1,038,320	2,381,688	169,372	2,527,656	(5,551,115)	565,921
Disposals	-	(194,511)	(704,423)	(25,882)	(713,943)	(681,064)	(2,319,823)
Depreciation	-	(3,128,272)	(7,227,063)	(877,733)	(4,401,107)	-	(15,634,175)
Net exchange differences	(290,365)	963,148	482,709	106,206	427,373	(448,635)	1,240,436
March 31	$ 12,058,396	$ 115,130,279	$ 65,803,531	$ 9,422,347	$ 51,718,390	$ 35,382,656	$ 289,515,599
March 31							
Cost	$ 12,058,396	$ 218,901,423	$ 278,177,835	$ 47,071,938	$ 173,343,697	$ 35,382,656	$ 764,935,945
Accumulated depreciation and impairment	-	(103,771,144)	(212,374,304)	(37,649,591)	(121,625,307)	-	(475,420,346)
	$ 12,058,396	$ 115,130,279	$ 65,803,531	$ 9,422,347	$ 51,718,390	$ 35,382,656	$ 289,515,599

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

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

(10) Lease transactions – lessee

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

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

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

	March 31, 2021	December 31, 2020	March 31, 2020
	Book Value	Book Value	Book Value
Land and land access	$ 18,556,469	$ 18,525,528	$ 19,582,539
Buildings and structure	24,495,565	25,881,653	24,162,147
Other equipment	2,598,508	1,861,504	2,915,719
	$ 45,650,542	$ 46,268,685	$ 46,660,405

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
	Depreciation Expense	Depreciation Expense
Land and land access	$ 219,632	$ 156,850
Buildings and structure	1,670,360	1,719,183
Other equipment	97,587	182,588
	$ 1,987,579	$ 2,058,621

D. For the three-month period ended March 31, 2021 and 2020, the increase in the Group's right-of-use assets amounted to $1,220,426 and $1,293,565, respectively.

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

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Items affecting current profit and loss		
Interest expenses on lease liabilities	$ 374,930	$ 387,368
Expenses arising from short-term lease contracts	$ 729,157	$ 265,725

F. For the three-month period ended March 31, 2021 and 2020, the Group's total cash outflow from leases amounted to $3,261,329 and $2,447,556, respectively.

(11) Lease transactions – leaser

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

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

	March 31, 2021	December 31, 2020	March 31, 2020
Within 1 year	$ 468,051	$ 467,917	$ 500,732
Within 2 years to 5 years	1,403,875	1,517,607	1,891,033
Total	$ 1,871,926	$ 1,985,524	$ 2,391,765

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

	March 31, 2021	
	Current	Non-current
Unrealized lease payment	$ 468,051	$ 1,403,875
Unearned lease profit	(22,544)	(37,164)
Net lease investment	$ 445,507	$ 1,366,711
	December 31, 2020	
	Current	Non-current
Unrealized lease payment	$ 467,917	$ 1,517,607
Unearned lease profit	(8,636)	(58,441)
Net lease investment	$ 459,281	$ 1,459,166
	March 31, 2020	
	Current	Non-current
Unrealized lease payment	$ 500,732	$ 1,891,033
Unearned lease profit	(26,776)	(66,344)
Net lease investment	$ 473,956	$ 1,824,689

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

(12) Investment property

	Land and Buildings	
	2021	2020
January 1		
Cost	$ 15,528,707	$ 8,015,199
Accumulated depreciation and impairment	(4,445,434)	(3,595,287)
	$ 11,083,273	$ 4,419,912
January 1	$ 11,083,273	$ 4,419,912
Additions	2,625	2,441,114
Outward transfer	(185,220)	-
Depreciation	(192,833)	(179,603)
Net exchange differences	(18,209)	(72,089)
March 31	$ 10,689,636	$ 6,609,334
March 31		
Cost	$ 15,195,350	$ 10,598,792
Accumulated depreciation and impairment	(4,505,714)	(3,989,458)
	$ 10,689,636	$ 6,609,334

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

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Rental income from the lease of the investment property	$ 244,621	$ 130,031
Direct operating expenses arising from the investment property that generated rental income for the period	$ 192,833	$ 179,603

B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. There was no impairment loss for the three-month periods ended March 31, 2021 and 2020.

C. The fair value of the investment property held by the Group as at March 31, 2021, December 31, 2020 and March 31, 2020 was $28,310,479, $28,531,066 and $7,109,516, 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

	2021								
	Goodwill	Patents	License	Trademark	Developed Technology	Ongoing Technical Know-how	Customer Relationship	Computer software cost	Total
January 1									
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
January 1	$ 14,916,895	$ 9,861,685	$ 1,378,038	$ 8,928,927	$ 2,014,088	$ 6,360,000	$ 1,300,450	$ -	$ 44,760,083
Inward transfer	-	-	-	-	-	-	-	2,369,522	2,369,522
Addition	-	-	2,993	-	-	-	-	194,379	197,372
Disposals	-	-	-	-	-	-	-	(25,173)	(25,173)
Amortization expense	-	(231,185)	(59,909)	(58,540)	(153,922)	-	(39,115)	(382,232)	(924,903)
Net exchange differences	(8,983)	-	2,217	13,619	3,320	-	2,505	(13,900)	(1,222)
March 31	$ 14,907,912	$ 9,630,500	$ 1,323,339	$ 8,884,006	$ 1,863,486	$ 6,360,000	$ 1,263,840	$ 2,142,596	$ 46,375,679
March 31									
Cost	$ 17,262,732	$ 14,581,255	$ 4,335,105	$ 9,462,941	$ 4,035,408	$ 6,360,000	$ 1,661,028	7,612,434	$ 65,310,903
Accumulated amortization and impairment	(2,354,820)	(4,950,755)	(3,011,766)	(578,935)	(2,171,922)	-	(397,188)	(5,469,838)	(18,935,224)
	$ 14,907,912	$ 9,630,500	$ 1,323,339	$ 8,884,006	$ 1,863,486	$ 6,360,000	$ 1,263,840	$ 2,142,596	$ 46,375,679

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

A. Goodwill impairment of Belkin International Inc.

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

The management determined the budgeted gross margin based on previous performance and its expectations for market development. The weighted average growth rate used was consistent with the industry forecast. The cash flow of the 5-year financial estimation used has taken into account the expected growth rate. The pre-tax discount rate used in the main assessment for the year ended December 31, 2020 was 16.5%.

According to the results of the previous assessment, no goodwill impairment was recognized for the three months ended March 31, 2021.

B. The details of amortization are as follows:

	For the three months ended March 31, 2021	For the three months ended March 31, 2020
Operating costs and operating expenses	$ 924,903	$ 586,478

(14) Other non-current assets

	March 31, 2021	December 31, 2020	March 31, 2020
Pipe use right	$ 867,538	$ 913,198	$ 1,050,177
Computer software cost	-	2,369,522	2,556,242
Refundable deposit	2,087,421	2,483,407	1,947,701
Additional cost for acquiring contracts	2,310,169	2,146,582	1,938,022
Prepayments for equipment	1,046,270	1,748,399	887,442
Others	5,568,888	6,073,563	7,692,558
	$ 11,880,286	$ 15,734,671	$ 16,072,142

A. Pipe use right

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

B. Additional costs of acquiring contracts

The expected recoverable amount of the additional costs for acquiring the telecommunication service contract (mainly sales commissions) incurred by Asia Pacific, a subsidiary of the Company, is recognized as an asset when incurred and amortized on a basis consistent with the transfer of goods or services related to the asset. The amortization expense was $427,430 and $510,506, respectively for the three months ended March 31, 2021 and 2020.

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

(15) Short-term notes and bills payable

	March 31, 2021	December 31, 2020	March 31, 2020
Commercial paper	$ 43,980,000	$ 39,139,779	$ 29,990,465
Less: unamortized discount	(34,383)	(37,886)	(27,179)
	$ 43,945,617	$ 39,101,893	$ 29,963,286
Interest rates per annum	0.328%-1.07%	0.498%-1.238%	0.688%-1.488%

(16) Short-term loans

Type of Loans	March 31, 2021	Interest Rate Range	Collateral
Bank loans			
Credit loans	$ 464,506,666	0.35%-6.4%	None

Type of Loans	December 31, 2020	Interest Rate Range	Collateral
Bank loans			
Credit loans	$ 446,422,100	0.08%-8%	None

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

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in net amount in the balance sheet. Details of the offset as of March 31, 2021, December 31, 2020, and March 31, 2020 are as follows:

March 31, 2021			
Description	Gross Amount of Recognized Financial Assets and Liabilities	Financial Assets and Liabilities Offset in the Balance Sheet	Net Amount of Financial Assets and Liabilities Presented in the Balance Sheet
Bank deposits and loans	$ 1,404,440,858	$ 1,404,440,858	$ -

December 31, 2020			
Description	Gross Amount of Recognized Financial Assets and Liabilities	Financial Assets and Liabilities Offset in the Balance Sheet	Net Amount of Financial Assets and Liabilities Presented in the Balance Sheet
Bank deposits and loans	$ 1,259,254,404	$ 1,259,254,404	$ -

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

(17) Other payables

	March 31, 2021	December 31, 2020	March 31, 2020
Dividends payable	$ 55,451,962	$ -	$ -
Awards and salaries payable	45,869,680	54,865,333	43,037,953
Interests payable	6,844,708	11,989,073	20,086,369
Employee's bonuses payable	21,829,215	20,510,641	19,388,329
Payables for equipment	23,217,595	22,979,363	17,361,212
Consumption goods expense payable (including indirect materials)	13,098,828	12,695,792	9,580,996
Royalty fees payable	6,448,022	6,186,346	6,594,857
Tax payable	4,788,388	6,074,678	4,941,441
Restricted share repurchase obligation	2,345,103	3,436,024	4,009,784
Others	68,125,406	81,439,965	61,862,932
	$ 248,018,907	$ 220,177,215	$ 186,863,873

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

(18) Other current liabilities

	March 31, 2021	December 31, 2020	March 31, 2020
Receipts in advance of payments for raw materials and equipment on behalf of others	$ 18,733,743	$ 17,510,796	$ 8,874,890
Contract liabilities - receipts in advance of payments	12,258,544	17,761,388	22,277,630
Contract liabilities - deferred revenue	7,745,149	7,451,145	7,071,802
Bonds payable maturing within one year	43,074,000	42,231,956	33,991,814
Long-term loans maturing within one year	31,353,834	14,718,255	12,733,726
Others	6,429,819	5,799,671	6,592,929
	$ 119,595,089	$ 105,473,211	$ 91,542,791

(19) Corporate bonds payable

	March 31, 2021	December 31, 2020	March 31, 2020
Convertible corporate bonds	$ 14,778,442	$ 14,778,442	$ 16,596,000
Add: Premium on bonds payable	7,500	7,500	7,500
Less: Discount on bonds payable	(385,032)	(442,599)	(688,769)
Subtotal	14,400,910	14,343,343	15,914,731
Corporate bonds payable	129,850,000	130,400,000	125,450,000
Foreign corporate bonds	99,219,310	99,180,176	74,365,800
Total	243,470,220	243,923,519	215,730,531
Less: Current portion (shown as “other current liabilities”	(43,074,000)	(42,231,956)	(33,991,814)
	$ 200,396,220	$ 201,691,563	$ 181,738,717

A. First overseas unsecured convertible corporate bond issue of 2017

(a) The Company issued the first overseas unsecured convertible corporate bonds totaling US$500,000 thousand with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over five years. The circulation period is from November 6, 2017 to November 6, 2022.

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of March 31, 2021, no corporate bonds were converted into ordinary shares. On July 31, 2020, the conversion price was adjusted to $157.135 (using the exchange rate of 1 USD: 30.192 TWD) according to the conversion rules for the 1st overseas unsecured convertible corporate bonds in 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 ordinary shares or redeemed by the bondholder, the bond is to be retired and will not be reissued.

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

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

(f) According to the conversion rules, the corporate bond holders may request the Company to redeem the convertible corporate bonds held by them at par on the date falling three years after the issue of the convertible corporate bonds. On November 6, 2020, the corporate bond holders redeemed an amount of $1,817,558 (US$60,200 thousand).

B. First unsecured convertible corporate bond issue of 2018

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

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

(c) The corporate bond holders may request the subsidiary, ShunSin Technology Holdings Limited, to redeem the corporate bonds held by them at the agreed price on the date falling three years after the issue of the convertible corporate bonds (February 12, 2021, the record date for bond holders to sell back to the subsidiary in advance). In the first quarter of 2020, all of the convertible corporate bonds and financial liabilities at fair value through profit or loss - non-current were reclassified to current liabilities; however, it does not mean full redemption within one year. On February 12, 2021, no corporate bonds were redeemed, and the corporate bonds were thus reclassified to non-current liabilities.

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

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

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

	March 31, 2021	December 31, 2020	March 31, 2020
Financial assets (liabilities) of embedded financial derivatives (i.e. call and put options)	$ 2,250	$ 2,250	$ 2,250
Income evaluated in current period	(1,800)	300	(12,750)
	$ 750	$ 2,550	($ 10,500)

C. Details of the ordinary corporate bonds and overseas ordinary corporate bonds issued by the Group, e.g. amount, coupon rates, maturity dates and other relevant information, are provided in Table 12.

(20) Long-term loans

Institution	Loan Period	Interest Rate Range	Collateral	March 31, 2021
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2022.02.26	0.9967%-1.0467%	None	$ 16,410,500
Syndicated loan from a consortium of 4 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.25	0.4800%	"	2,778,840
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%	"	1,103,226
First Commercial Bank	2015.04.09~2022.03.10	1.5433%	None	1,543
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	1.6700%	Yes	10,555
Jincheng Bank	2019.01.29~2022.01.25	9.1000%	"	278,733
JihSun Bank	2019.11.25~2022.11.25	1.0300%	None	1,000,000
Farmers Bank of China	2017.05.23~2027.12.26	4.4100%-4.900%	"	6,550,040
Taiwan Cooperative Bank	2019.12.16~2024.12.16	1.5000%	"	8,206
SG EQUIPMENT FINANCE CZECH REPUBLIC S.R.O.	2017.11.09~2022.08.15	3.4700%	Yes	1,977
Syndicated loan from CTBC Bank Co., Ltd.	2020.10.29~2022.12.26	1.8499%	None	840,000
Industrial and Commercial Bank of China	2021.02.04~2025.11.24	1.39225%-1.34904%	"	17,124,000
Other loans				
China Bills Finance Corporation and other financial institutions joint underwriting	2018.08.22~2021.08.21	1.038%-1.046%	None	13,500,000
				61,630,477
Less: Long-term loans maturing within one year				(31,353,834)
Less: Syndicated loan arranger fees				(9,846)
Less: Amortization of long-term bond discount				(10,653)
				$ 30,256,144

Institution	Loan Period	Interest Rate Range	Collateral	December 31, 2020
Long-term loans				
18 syndicated loans, including Mizuho Corporate Bank Ltd.	2019.03.19~ 2022.02.26	0.9952%-1.0452%	None	$ 16,376,000
4 syndicated loans, including Mizuho Corporate Bank Ltd.	2020.11.21~ 2025.11.25	0.4800%	"	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%	"	1,147,355
First Commercial Bank	2015.04.09~ 2022.03.10	1.5433%	None	1,929
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~ 2028.04.15	1.6700%	Yes	11,400
Jincheng Bank	2019.01.29~ 2022.01.25	9.1000%	"	322,240
JihSun Bank	2019.11.25~ 2022.11.25	1.0300%	None	1,000,000
Farmers Bank of China	2017.05.23~ 2027.12.26	4.4100%-4.900%	"	6,549,138
Taiwan Cooperative Bank	2019.12.16~ 2024.12.16	1.5000%	"	8,737
SG EQUIPMENT FINANCE CZECH REPUBLIC S.R.O.	2017.11.09~ 2022.08.15	3.4700%	Yes	2,404
Syndicated loan from CTBC Bank Co., Ltd.	2020.10.29~ 2022.12.26	1.8499%	None	840,000
Other loans				
China Bills Finance Corporation and 4 other financial institutions joint underwriting	107.08.22~2021.08.21	1.038%-1.046%	None	13,500,000
				46,334,660
Less: Long-term loans maturing within one year				(14,718,255)
Less: Syndicated loan arranger fees				(12,555)
Less: Amortization of long-term bond discount				(10,653)
				$ 31,593,197

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

A. According to the syndicated loan agreement signed with Mizuho Corporate Bank Ltd., Jih Sun International Bank, Ltd., ING Bank, N.V., First Commercial Bank, Citibank Ltd., and CTBC Bank Co., Ltd., the Group shall maintain the agreed financial ratios (e.g. current ratio, net debt to tangible asset ratio, interest coverage ratio, etc.) so as to be tested semi-annually and annually on a consolidated basis.

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

(21) Pensions

A. Defined benefit plans

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

(b) The Group contributed to the defined benefit pension plans by the amount of \$5,240 and \$5,551 for the three months ended March 31, 2021 and 2020, respectively.

(c) Expected contributions to the defined benefit pension plans of the Company for year 2022 are \$15,845.

B. Defined contribution plans

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

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

(c) The pension costs under the defined contribution pension plans of the Company for the three-month periods ended March 31, 2021 and 2020 were \$3,442,878 and \$2,548,913, respectively. As a result of the coronavirus epidemic in China in early 2020, the local government halved the pension insurance premiums for a period of six months from February 2020.

(22) Shared-based payment

As of March 31, 2021, December 31, 2020, and March 31, 2020, the share-based payment transactions of Foxconn International Technology Limited, subsidiaries of the Company, as well as Foxconn Industrial Internet Co., Ltd. are set forth below:

Type of Arrangement	Grant Date	Quantity Granted	Vesting Conditions/ Restrictions
Senior management share grant plan	January 1, 2015	349,440,000	Note (1)
Restricted share units	December 6, 2017	259,240,433	Note (2)
"	April 30, 2019	149,183,352	Note (2)
"	September 11, 2019	10,348,325	Note (2)
"	December 31, 2019	18,881,226	Note (2)
Employee stock options	April 30, 2019	25,947,021	Note (3)
"	September 11, 2019	473,000	Note (3)
"	December 31, 2019	6,013,755	Note (3)
Share-based payment plans	June 2018	2,874,000	Note (4)
"	August 2019	2,983,000	Note (4)
"	November and December 2020	6,483,000	Note (4)
Employee stock options	December 28, 2018	41,763,000	Note (5)

Explanation:

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

Note 2: A compensated subscription, in which the employee's rights are not exercised until the expiry of the service period agreed in the limited partnership agreement. The difference between the fair value of its conditional equity instruments and the consideration paid by the employee to acquire the equity instruments is amortized over a service period ranging from approximately 3-5 years from the date of grant.

Note 3: The option is exercised in one to five-year installments from the Giving Date, with each installment being 20%.

Note 4: Vest immediately.

Note 5: The vesting period is 1~4 year(s) from December 28, 2018.

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

The weighted average fair value of shares granted under this plan determined using the H model was US$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 three-month periods ended March 31, 2021 and 2020, expenses incurred on senior management share grant plan were $17,821 (US$628 thousand) and $33,031 (US$1,097 thousand), respectively.

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

The fair value of shares granted after assessment was RMB 3,873,301 thousand. For the three-month periods ended March 31, 2021 and 2020, expenses incurred were $441,410 (RMB 100,836 thousand) and $896,771 (RMB 207,836 thousand).

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

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

For the three-month period ended March 31, 2021 and 2020, the total expenses recognized by the subsidiary for this reward plan were $200,187 (RMB 45,731 thousand) and $72,161 (RMB 16,724 thousand), respectively.

D. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2018 and hold them in trust form until employees reach the conditions of grant set by the plan. For the three-month periods ended March 31, 2021 and 2020, no expenses were incurred.

E. Employee stock options - Foxconn Interconnect Technology Limited

On December 28, 2018, the subsidiary granted additional 41,763,000 shares of stock options to eligible employees, with a performance price of HK$3.422 per share. The vesting period was 1 to 4 years, taking into account the performance of each employee. The total fair value of the stock options was assessed at $185,091 (US$6,139 thousand) using the Black-Scholes model. For the three-month period ended March 31, 2021 and 2020, expenses recognized amounted to $40,314 (US$1,421 thousand) and $10,057 (US$334 thousand), respectively.

(23) Other non-current liabilities

	March 31, 2021	December 31, 2020	March 31, 2020
Deferred government grants	$ 4,417,383	$ 4,598,516	$ 2,952,993
Reserve for retirement pension	1,514,459	1,460,160	1,427,168
Contract liabilities - non-current	1,669,280	1,693,008	-
Others	2,888,916	3,231,652	2,212,038
	$ 10,490,038	$ 10,983,336	$ 6,592,199

(24) Provisions

	Warranty provision	Decommissioning liabilities	Other	Total
Balance - January 1, 2021	$ 4,128,480	$ 407,915	$ 8,037	$ 4,544,432
Additional provisions	1,003,520	250	-	1,003,770
Provisions used	(64,005)	-	-	(64,005)
Unused amounts reversed	(1,368,932)	-	-	(1,368,932)
Exchange differences	(829)	-	-	(829)
Balance - March 31, 2021	$ 3,698,234	$ 408,165	$ 8,037	$ 4,114,436

Analysis of provisions is stated as follows:

	March 31, 2021	December 31, 2020	March 31, 2020
Current	$ 3,706,271	$ 4,136,517	$ 2,547,523
Non-current	$ 408,165	$ 407,915	$ 372,575

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

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

(25) Capital

A. As of March 31, 2021, the Company’s authorized capital was $180,000,000, consisting of 18,000,000 thousand shares of ordinary stock, and the paid-in capital was $138,629,906, consisting of 13,862,991 thousand shares with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

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

(a) Exercise of voting power

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

(b) Sale and withdrawal of GDRs

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

(c) Dividends

GDR holders are entitled to receive dividends to the same extent as the holders of ordinary shares.

(d) After years of capitalization of earnings, as of March 31, 2021, 96,617 thousand units of GDRs were outstanding, which represent 193,234 thousand shares of ordinary share.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of March 31, 2021, December 31, 2020, and March 31, 2020, the subsidiary owned a total of 1,483,078 shares of the Company’s common stocks, respectively, at a cost of $18,901. The cost was reduced to $15,194 upon capital reduction.

(26) Capital surplus

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

	2021				
	Share Premium	Adjustments Arising from Changes in Percentage of Ownership in Subsidiaries	Net Change in Equity of Associates	Share Option	Total
At January 1	$ 88,501,031	$ 102,442,097	$ 10,603,561	$ 1,099,253	$ 202,645,942
Adjustments arising from changes in percentage of ownership in subsidiaries	-	2,198,748	-	-	2,198,748
Changes in equity of associates and joint ventures recognized in proportion to its shareholding	-	-	(4,359,891)	-	(4,359,891)
At March 31	$ 88,501,031	$ 104,640,845	$ 6,243,670	$ 1,099,253	$ 200,484,799

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

For the recognition of capital surplus arising from the changes of equity interests in subsidiaries, please refer to Note 6(29).

(27) Retained earnings

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

(a) Covering accumulated deficits.

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

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

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

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

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

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

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

D. The appropriations of 2020 earnings were proposed by 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 NTD)	Amount	Dividends per Share (in NTD)
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
Total	$ 50,027,211		$ 111,897,228	

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

(28) Other equity items

	2021		
	Financial Assets at Fair Value through Other Comprehensive Income	Foreign Currency Translation	Total
January 1	$ 37,236,853	($ 124,551,979)	($ 87,315,126)
Valuation adjustment:			
Group	7,173,676	-	7,173,676
Associates	5,296,271	-	5,296,271
Reclassified from valuation adjustment to retained earnings	1,326	-	1,326
Currency translation difference:			
Group	-	(2,417,290)	(2,417,290)
Associates	-	(4,002,504)	(4,002,504)
March 31	$ 49,708,126	($ 130,971,773)	($ 81,263,647)

	2020		
	Financial Assets at Fair Value through Other Comprehensive Income	Foreign Currency Translation	Total
January 1	$ 11,437,746	($ 113,889,466)	($ 102,451,720)
Valuation adjustment:			
Group	(12,935,130)	-	(12,935,130)
Associates	(4,025,455)	-	(4,025,455)
Reclassified from valuation adjustment to retained earnings	(84)	-	(84)
Currency translation difference:			
Group	-	(11,755,922)	(11,755,922)
Associates	-	(1,607,757)	(1,607,757)
March 31	($ 5,522,923)	($ 127,253,145)	($ 132,776,068)

(29) Non-controlling interests

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
January 1	$ 176,869,033	$ 159,641,071
Share attributable to non-controlling interests:		
Net profit of the year	2,817,477	66,360
Currency translation difference	236,803	(476,099)
Unrealized profit or loss on debt instrument investments at fair value through other comprehensive income	29,799	(1,047,837)
Increase (decrease) in non-controlling interests	108,941	(297,171)
March 31	$ 180,062,053	$ 157,886,324

Certain subsidiaries of the Group have issued employee share-based payment and new shares during the first quarter of 2021 and 2020. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interests of the Group increased by $108,941 and decreased by $297,171, respectively, and equity attributable to owners of the parent increased by $2,198,748 and increased by $900,701, respectively.

(30) Operating revenue

A. Classification of revenue from contracts with customers

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

Revenue from Contracts with External Customers	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
USA	$ 408,780,933	$ 353,519,883
Ireland	480,437,905	261,427,955
China	113,187,781	82,659,868
Singapore	91,546,103	91,163,325
Japan	66,797,137	16,942,358
Taiwan	26,328,080	22,034,684
Others	160,034,884	101,385,049
Total	$ 1,347,112,823	$ 929,133,122

B. Contract assets and contract liabilities

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

	March 31, 2021	December 31, 2020	March 31, 2020	January 1, 2020
Contract liability	$ 21,672,973	$ 26,905,541	$ 29,349,432	$ 25,153,889

The above contract liabilities are recognized in "other current liabilities" and "other non-current liabilities."

The amounts of contract liabilities at the beginning of the three-month periods ended March 31, 2021 and 2020 recognized as revenue were $18,677,921 and $18,688,629.

C. Assets recognized from contract acquisition costs

The Group's incremental costs incurred to obtain telecommunications service contracts are expected to be recoverable in accordance with IFRS 15. Please refer to Note 6(14) for details of the balance at March 31, 2021 and the amortization amount recognized for the three months ended March 31, 2021.

(31) Interest income

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Interest income from bank deposits	$ 7,900,146	$ 12,670,564
Interest income from financial assets at amortized cost	503,196	979,477
	$ 8,403,342	$ 13,650,041

(32) Other income

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Rental income	$ 632,598	$ 362,982
Dividend income	6,230,489	45,473
Government grants	17,980	9,601
Miscellaneous income	302,159	510,083
	$ 7,183,226	$ 928,139

(33) Other gains and losses

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Gain (loss) on financial assets (liabilities) at fair value through profit or loss	$ 3,607,508	($ 217,621)
Loss on disposal of property, plant and equipment	(11,012)	(24,405)
(Loss) gain on foreign exchange	(3,163,474)	1,013,658
Other gains (losses)	49,379	(330,255)
	$ 482,401	$ 441,377

(34) Additional disclosures on expenses of nature

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

	For the three-month period ended March 31, 2021		For the three-month period ended March 31, 2020	
Product warranty costs	$	6,527,412	$	6,575,000
Employee benefit expenses		81,433,059		59,552,667
Depreciation		17,621,754		14,640,847
Amortization		1,352,333		1,096,984
Total	$	106,934,558	$	81,865,498

(35) Employee benefit expense

	For the three-month period ended March 31, 2021		For the three-month period ended March 31, 2020	
Wages and salaries	$	70,501,231	$	50,518,276
Share-based payment		699,732		1,012,020
Labor and health insurance fees		2,858,365		2,087,407
Pension costs		3,448,118		2,554,464
Other personnel expenses		3,925,613		3,380,500
	$	81,433,059	$	59,552,667

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

B. For the three-month periods ended March 31, 2021 and 2020, employees' compensation was accrued at $1,557,838 and $164,192, respectively. The aforementioned amount was recognized in salary expenses. The expenses recognized for the three-month periods ended March 31, 2021 and 2020 were both estimated and accrued at 5% of the current year distributable profit.

In accordance with the resolution reached in the meeting of board of directors on March 30, 2021, the employees' compensation for the year ended December 31, 2020 was $6,001,329, which were the same as those recognized in the financial statements then ended, and they will be distributed in the form of cash.

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

(36) Finance cost

	For the three-month period ended March 31, 2021		For the three-month period ended March 31, 2020	
Interest expense:				
Bank loans	$	5,493,299	$	10,536,534
Corporate bonds		820,984		952,682
Interest on lease liabilities		374,930		387,368
Financing expense from accounts receivable factoring		58,020		383,032
	$	6,747,233	$	12,259,616

(37) Income tax

A. Income tax expense

Integral parts of income tax expense:

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Current tax:		
Current tax on profits for the period	$ 4,465,866	$ 2,306,686
Amount of income tax underestimated for prior years	1,826,108	1,189,360
Total current tax	6,291,974	3,496,046
Deferred tax:		
Origination and reversal of temporary differences	1,917,847	252,163
Income tax expense	$ 8,209,821	$ 3,748,209

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

(38) Earnings per share

	For the three-month period ended March 31, 2021		
	Amount after Tax	Weighted Average Number of Ordinary Shares Outstanding (Shares in Thousands)	Earnings per Share (in NTD)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 28,161,775	13,861,508	$ 2.03
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 28,161,775	13,861,508	
Effect of dilutive potential ordinary shares			
Employee bonus	-	12,038	
Convertible bonds - overseas	49,909	96,070	
Profit attributable to ordinary shareholders of the parent plus effect of all potential ordinary shares	$ 28,211,684	13,969,616	$ 2.02

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

(39) Business mergers

A. On November 6, 2020, the Group established a joint venture, Foxtron Vehicle Technologies Co., Ltd., with Hua-Chuang Automobile Information Technical Center Co., Ltd. (Haitec). Haitec put up capital of $7,542,000 in the form of assets, and the Group invested $7,850,321 in cash. The said business merger was mainly to acquire ongoing technical know-how and outstanding works - molds, totaling $7,542,000. The Group expects to develop electric vehicles through this business merger.

B. Details of the fair value of consideration paid, assets acquired and liabilities assumed due to the acquisition on the acquisition date are as follows:

	2020
	Foxtron Vehicle Technologies Co., Ltd.
Consideration	
Cash	$ 7,850,321
Fair value of non-controlling interests	7,542,000
	15,392,321
Fair value of acquired identifiable assets and liabilities assumed	
Cash and cash equivalents	7,850,321
Property, plant and equipment	1,182,000
Intangible assets	6,360,000
Total identifiable assets, net	15,392,321
Goodwill	$ -

C. The fair value of the identifiable tangible and intangible assets (mainly outstanding works and ongoing technical know-how relating to car-type platforms and automotive power systems) acquired by the Group in 2020 as a result of the said business merger amounted to $7,542,000. These assets remain subject to final valuation. Please refer to Note 6(9) Property, plant and equipment and 6(13) Intangible assets.

D. Fuyang Soleros Technology (Nanyang) Co., Ltd., an indirect investment of the

Company, acquired Shandong Chengshang Energy Co., Ltd. under a merger and acquisition contract for RMB275,260 thousand in the second quarter of 2020. The said acquisition was mainly to acquire property, plant and equipment, totaling $1,400,306.

E. Foxconn Precision International Limited, an indirect investment of the Company, acquired Leapsy International Ltd. under a merger and acquisition contract for RMB31,068 thousand in the second quarter of 2020. The said acquisition was mainly to acquire patents, totaling $142, 697.

(40) Supplemental cash flow information

A. Investing activities with partial cash collection and payments

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Purchase of property, plant and equipment	$ 18,571,262	$ 9,500,654
Add: Opening balance of payable on equipment	22,979,363	22,418,721
Less: Ending balance of payable on equipment	(23,217,595)	(17,361,212)
Net exchange differences	29,745	265,196
Cash paid during the period	$ 18,362,775	$ 14,823,359
Disposal of property, plant and equipment	$ 2,308,811	$ 1,638,467
Add: Opening balance of receivable on equipment	170,110	220,019
Less: Ending balance of receivable on equipment	(288,251)	(51,642)
Net exchange differences	(529)	125
Cash received during the period	$ 2,190,141	$ 1,806,969

B. Financing activities that do not affect cash flows

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Announcement of cash dividends	$ 55,451,962	$ -

C. Changes in liabilities from financing activities

The Group's liabilities from financing activities for the first quarter ended March 31, 2021 and 2020 included short- term loans, short-term notes and bills payable, corporate bonds payable, and long- term loans. The changed amounts were all derived from changes in cash flows provided by (used in) financing activities, discounts, amortization, and exchange rates. The amounts are summarized below. For other information, please refer to the statements of cash flows.

	2021	2020
January 1	$ 775,758,964	$ 681,576,217
Changes in cash flows from financing activities	37,699,721	(8,276,880)
Other non-cash changes	63,779	101,401
Effects of exchange rate changes	10,017	635,925
March 31	$ 813,532,481	$ 674,036,663

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of Related Parties	Relationship with the Group
Sharp Corporation and its subsidiaries	Associates
Foxconn Technology Co., Ltd. and its subsidiaries	"
Pan International Industrial Corporation and its subsidiaries	"
ESON Precision Ind. Co., Ltd. and its subsidiaries	"
General Interface Solution Holding Limited and its subsidiaries	"
Zhen Ding Technology Holding Limited and its subsidiaries	"
Ennoconn Corporation and its subsidiaries	"
CyberTAN Technology, Inc. and its subsidiaries	"
Foxsemicon Integrated Technology Inc. and its subsidiaries	"
G-TECH Optoelectronics Corporation	"
Advanced Optoelectronic Technology Inc.	"
Ampower Technology Co., Ltd.	"
Fitipower Integrated Technology Inc.	"
Zeitec Semiconductor Co., Ltd.	"
Foxstar Technology Co., Ltd.	"
Greater Bay Area Semiconductor (Zhuhai) Co., Ltd.	"
Wuhu Ruichang Electric System Co., Ltd.	"
Ampower (Bai Hai) Ltd.	"
SafeDX S.R.O.	"
Beijing Heng Yu New Energy Auto Rental Co., Ltd.	"
Hangzhou GengDe Electronics Co., Ltd.	"
Lingyange Semiconductor Incorporated, Zhuhai	"
Shenzhen Luvia Technology Co. Ltd.	"
Trans-Iot Technology Co., Ltd.	"
Hon Conn Innovation Corp.	"
HaiWei Technology (Shenzhen) Co., Ltd.	"
Morgen Precision Industry Co. Ltd. and its subsidiaries	"
Zhoukou Gengde Electronics Co., Ltd.	"
He Cheng Da Technology (Shenzhen) Co., Ltd.	"
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	"
Maxnerva Technology Service Inc. and subsidiaries	"
Fudongqun Automation Technology (Shenzhen) Co., Ltd.	"
Hunan Fuyuan Intelligent Technology Co., Ltd.	"
Henan Zhongchi Fulian Precision Industry Technology Co., Ltd.	"
Foxtron Vehicle Technologies Co., Ltd., with Hua-Chuang Automobile Information Technical Center Co., Ltd.	Other related parties
Cheng Uei Precision Industry Co., Ltd.	"
Innolux Photoelectric Corporation and subsidiaries	"
SIO International Holdings Limited and subsidiaries	"
Es Platform Limited	"

(2) Significant transactions and balances with related parties

A. Operating revenue

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Sales of goods:		
- Associates	$ 30,178,095	$ 22,917,629
- Other related parties	2,772,566	1,449,155
	$ 32,950,661	$ 24,366,784

The above amounts included managing service income. Unless the prices and terms were determined in accordance with mutual agreements due to no similar transactions, the sale prices and credit terms to related parties were similar to those to third parties. The normal credit term is around 45 to 90 days. The Group sold materials to some of the related parties above for processing and repurchased the finished goods. The sales amount of materials and repurchase price of finished goods were offset against each other.

B. Purchases

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Sales of goods:		
- Associates	$ 20,964,452	$ 14,031,459
- Other related parties	2,000,318	2,535,882
	$ 22,964,770	$ 16,567,341

Unless the prices and terms were determined in accordance with mutual agreements due to no similar transactions, purchases made by the Group from the abovementioned related parties are by reference to the then prevailing price. The normal payment term is 45 to 90 days and 30 to 90 days for ordinary suppliers and related parties, respectively.

C. Receivables from related parties

	March 31, 2021	December 31, 2020	March 31, 2020
Accounts receivable:			
- Associates	$ 27,122,733	$ 37,132,298	$ 28,491,406
- Other related parties	2,619,201	2,296,652	1,446,486
Less: Transfer to other receivables	-	-	(1,492,641)
Loss allowance	(11,153)	(14,786)	(11,227)
Subtotal	29,730,781	39,414,164	28,434,024
Other receivables - Sale of property, plant and equipment:			
- Associates	79,088	126,389	34,527
Other receivables - Purchase of raw materials on behalf of related parties			
- Associates	2,922,726	1,075,843	1,224,054
- Other related parties	193	50,738	554
Other receivables - dividend receivable:			
- Associates	2,838,034	-	-
Other receivables - Disposal of investment:			
ES Platform Limited	3,550,604	5,172,696	13,432,549
Other receivables – other:			
- Associates	-	-	1,492,641
Less: Impairment loss	(1,293,174)	(1,293,174)	(762,872)
Subtotal	8,097,471	5,132,492	15,421,453
Total	$ 37,828,252	$ 44,546,656	$ 43,855,477

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

(b) The Company disposed of preferred C stock shares without voting rights of Sharp Corporation on December 29, 2017. The consideration for the disposal of 1,136,363 shares was $93,128,046 (JPY 352,490,712 thousand), which was paid evenly on a quarterly basis from the settlement date. Both parties agreed that March 31, 2022 will be the last settlement date. As of March 31, 2021, December 31, 2020 and March 31, 2020, impairment loss amounted to $1,293,174, $1,293,174 and $762, 872, respectively.

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

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

D. Payables to related parties

	March 31, 2021	December 31, 2020	March 31, 2020
Accounts payable:			
- Associates	$ 20,674,850	$ 24,842,288	$ 21,217,803
- Other related parties	2,217,418	2,837,758	2,972,571
Subtotal	22,892,268	27,680,046	24,190,374
Other payables - Acquisition of property, plant and equipment:			
- Associates	104,199	456,315	113,407
Other payables - Purchase of materials on behalf of related parties:			
- Associates	2,983,037	2,019,678	2,671,914
Subtotal	3,087,236	2,475,993	2,785,321
Total	$ 25,979,504	$ 30,156,039	$ 26,975,695

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

E. Lease transactions - lessee

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

(b) For the three-month periods ended March 31, 2021 and 2020, right-of-use assets acquired from related parties amounted to $936 and $0, respectively.

(c) Lease liabilities:

	March 31, 2021	December, 2020	March 31, 2020
- Associates	$ 124,623	$ 156,507	$ 190,615

For the three-month period ended March 31, 2021 and 2020, the interest expenses incurred on the lease liabilities amounted to $1,655 and $2,468, respectively.

F. Prepayments

	March 31, 2021	December 31, 2020	March 31, 2020
- Associates	$ 5,209	$ 1,686	$ 3,694

G. Property transactions

(a) Acquisition of property, plant and equipment:

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Acquisition of property, plant and equipment:		
- Associates	$ 39,511	$ 46,617

(b) Disposal of property, plant and equipment:

	For the three-month period ended March 31, 2021		For the three-month period ended March 31, 2020	
	Proceeds from Sale	Gain on Disposal	Proceeds from Sale	Gain on Disposal
- Associates	$ 166,538	$ 42,735	$ 1,746	$ 443
- other related parties	659	659	-	-
	$ 167,197	$ 43,394	$ 1,746	$ 443

(c) Disposal of financial assets

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

H. Loans to related parties

(a) Receivables from related parties

	March 31, 2021	December 31, 2020	March 31, 2020
-Associates	$ 153,303	$ 153,282	$ 159,576

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

(b) Interest income

	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
- Associates	$ 1,900	$ 2,473

For the three-month periods ended March 31, 2021 and 2020, the interest was charged at the rate of 1.8%~12%.

(3) Information about remunerations to the major management

	For the three-month period ended March 31, 2021		For the three-month period ended March 31, 2020	
Short-term employee benefits	$	170,765	$	162,198
Post-employment benefits		446		1,637
Share-based payment		54,588		158,965
Total	$	225,799	$	322,800

8. PLEDGED ASSETS

As of March 31, 2021, December 31, 2020, and March 31, 2020, the book value of the Group's pledged assets is as below:

Assets	Nature	March 31, 2021	December 31, 2020	March 31, 2020
Time deposits and cash (presented as "financial assets at amortized cost - non-current")	Customs deposits	$ 141,141	$ 246,751	$ 291,852
Restricted bank deposits (recognized as "financial assets at amortized cost – current")	Issuance of credit prepaid card trusts, reserve accounts for short-term loans and litigation security	248,230	468,414	724,868
Time deposits and cash (presented as "financial assets at amortized costs - non-current assets")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposit	24,776	53,352	43,778
Restricted bank deposits (recognized as "financial assets at amortized cost – current")	Lease deposit and performance deposit for server room and cable duct and deposit blocked by the court	30,500	1,400,641	52,446
Property, plant and equipment and other non-current assets	Long-term borrowing	4,574,791	4,789,314	4,939,193
		$ 5,019,438	$ 6,958,472	$ 6,052,137

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

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

(1) Contingencies- Significant legal matters

On March 8, 2019, Microsoft Corporation and Microsoft Licensing Gp sued the Group over the dispute regarding the royalty payment under the patent licensing agreement. The two parties settled out of court in August 2020. The Group has properly paid in installments and recognized the expenses according to the agreement.

(2) Commitments

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

	March 31, 2021	December 31, 2020	March 31, 2020
Property, plant and equipment	$ 2,822,665	$ 6,191,809	$ 1,950,433

B. As of March 31, 2021, December 31, 2020, and March 31, 2020, the future payable, performance guarantee notes issued and commercial notes as a result of the contracting and subcontracting projects, purchase of equipment, establishment of base station and bank credit facilities of the Company's subsidiary, Asia Pacific Telecom Co., Ltd., were $3,842,607, $4,248,875 and $1,297,631, respectively.

C. The Board resolved on September 4, 2020 to convert the Company’s 527,524,409 ordinary shares of Asia Pacific Telecom Co., Ltd. into approximately 81,842,616 new ordinary shares of Far EasTone Telecommunications Co., Ltd. Upon approval of the competent authority, the share swap is expected to be completed on June 30, 2022.

D. The Group entered into a partnership agreement with Far EasTone Telecommunications Co., Ltd. (FET), effective from September 4, 2020 to December 31, 2040. Upon approval of the competent authority, the Group will cooperate with FET to share the 3.5GHz band obtained by FET for the network. According to the agreement, the Group will share two-ninths of the cost of the 3.5GHz band for the network, including the spectrum fee, $9,473,000, to obtain the two-ninths of the total network capacity at 3.5GHz. On March 3, 2021, the National Communications Commission (NCC) met to approve the partnership with additional obligations. Both parties will set up to work together upon the Fair Trade Commission's approval.

E. To improve the efficiency and competitiveness of the spectrum, the Board resolved on November 5, 2020 to sign (1) the 700MHz shared network contract with FET, effective from November 5, 2020 to December 31, 2030; according to the contract, the Group and FET agreed to respectively share two-ninths and seven-ninths of the costs and expenses arising from and relating to the respectively acquired 700MHz shared network services; and (2) the frequency swap contract, where the Group exchanged 723MHz to 728MHz (up) and 778MHz to 783MHz (down) bands for FET's 2595MHz to 2615MHz band; the value of the bands exchanged was set by both parties pursuant to the agreement. Both of the above agreements are subject to the approval of the competent authority. If the 700MHz shared network is approved by the competent authority prior to the execution of the frequency swap, the frequency swap contract will terminate automatically.

10. SIGNIFICANT DISASTER LOSS:

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

(1) On May 5, 2021, the Company was approved by the competent authority to issue the first instalment of 2021 unsecured common corporate bonds at a price of $12,000,000, which was issued on May 14, 2021.

(2) The extraordinary shareholders' meeting resolved on April 22, 2021 to pass the issuance of ordinary shares by Asia Pacific Telecom Co., Ltd., a subsidiary of the Company, through private placement.

12. OTHERS

(1) Capital management

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

During 2021, the Group’s strategy, which was unchanged from 2020, is to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Classification of financial instruments

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

B. Risk management policies

(a) Risk categories:

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

(b) Management objectives:

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

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

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

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

(c) Management system:

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

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

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

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

(ii) Management:

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

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

(iii) The source:

a. USD and NTD:

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

b. USD and RMB:

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

c. JPY and USD:

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

d. JPY and NTD:

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

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

	March 31, 2021				
				Sensitivity Analysis	
(Foreign currency: functional currency)	Foreign Currency (in Thousands)	Exchange Rate	Book Value (NTD)	Extent of Variation	Effect on Profit or Loss
Financial assets					
Monetary items					
USD : NTD	$ 13,101,032	28.54	$ 373,903,453	1%	$ 3,739,035
USD : RMB	20,054,564	6.5531	572,357,257	1%	5,723,573
JPY : USD	38,680,282	0.0090	9,967,909	1%	99,679
JPY : NTD	22,118,933	0.2577	5,700,049	1%	57,000
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 50,050,383	28.54	$ 1,428,437,931		
Financial liabilities:					
Monetary items					
USD : NTD	$ 19,879,733	28.54	$ 567,367,580	1%	$ 5,673,676
USD : RMB	23,417,619	6.5531	668,338,846	1%	6,683,388
JPY : USD	9,055,230	0.0090	734,986	1%	7,350
JPY : NTD	1,924,651	0.2577	495,983	1%	4,960

	December 31, 2020				
				Sensitivity Analysis	
(Foreign currency: functional currency)	Foreign Currency (in Thousands)	Exchange Rate	Book Value (NTD)	Extent of Variation	Effect on Profit or Loss
Financial assets					
Monetary items					
USD : NTD	$ 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

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

(v) Total exchange gain (loss), including realized and unrealized, arising from significant foreign exchange fluctuation on the monetary items held by the Group amounted to a loss of $3,163,474 and a gain of $1,013,658, respectively, for the three-month periods ended March 31, 2021 and 2020.

ii. Equity securities

(i) Nature:

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

(ii) Extent

If such equity instruments’ price rises or falls by 1%, with all other factors held unchanged, the impacts on equity due to investments in equity instruments measured at fair value through other comprehensive income and investments in equity at fair value through profit or loss were $985,478 and $676,908, respectively, for the three-month periods ended March 31, 2021 and 2020.

iii. Futures

(i) Nature:

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

(ii) Extent

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

iv. <u>Cash flow and fair value interest rate risk</u>

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

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

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments. According to the Group's credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The internal risk control assesses customers' credit quality by taking into account their financial position, historical experience, and other factors.

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

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

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

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

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

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

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

	March 31, 2021	December 31, 2020	March 31, 2020
Not past due	$ 766,516,278	$ 932,168,658	$ 621,773,050
Up to 90 days	9,197,180	10,579,283	27,931,229
91-180 days	484,318	652,993	2,937,490
180-270 days	535,274	476,187	306,580
270-360 days	213,309	232,608	95,072
Over 361 days	5,543,703	5,319,436	4,826,645
	$ 782,490,062	$ 949,429,165	$ 657,870,066

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

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

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

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

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

(iv) As of March 31, 2021, December 31, 2020 and March 31, 2020, the individual allowance for impairment of accounts receivable and ones estimated using loss rate methodology or provision matrix are as follows:

	Individual	Group1	Group2	Group3	Group4	Total
March 31, 2021						
Expected loss rate	100%	0.0375%	0.0875%	0.09%~41.66%	0.06%~54.61%	
Total book value	$ 5,495,297	$ 539,408,969	$ 195,855,309	$ 32,313,339	$ 9,417,148	$ 78,490,062
Loss allowance	$ 5,495,297	$ 202,278	$ 171,373	$ 516,697	$ 483,574	$ 6,869,219

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

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

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

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

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

vi. As of March 31, 2021, December 31, 2020 and March 31, 2020, the Group recognized allowance for individual evaluation of other receivables – related person impairment loss amounted to $1,293,174, $1,293,174, and $762,872, respectively.

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

	2021	2020
January 1	$ 8,237,945	$ 6,570,167
(Reversal) provision of impairment loss	(239,644)	878,244
Effect of foreign exchange	164,092	(6,652)
March 31	$ 8,162,393	$ 7,441,759

(c) Liquidity risk

i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Group treasury. The Group treasury monitors rolling forecasts of the Group's liquidity requirements and meets various contractual obligations by maintaining sufficient funds and bank facilities.

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

	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
Non-derivative financial liabilities:					
March 31, 2021					
Bonds payable	$ 43,074,000	$ 35,369,602	$ 93,052,150	$ 72,352,000	$ 243,847,752
Long-term loans	31,374,333	3,023,522	23,680,221	3,552,401	61,630,477
Lease liabilities	8,963,534	6,384,163	8,358,329	6,137,927	29,843,953
	$ 83,411,867	$ 44,777,287	$ 125,090,700	$ 82,042,328	$ 335,322,182

	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
Non-derivative financial liabilities:					
December 31, 2020					
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

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

	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
Derivative financial liabilities:					
March 31, 2021					
Cross currency swap contracts	$ 737,201	$ -	$ -	$ -	$ 737,201
Forward exchange contracts	1,273,155	-	-	-	1,273,155
	$ 2,010,356	$ -	$ -	$ -	$ 2,010,356

	Less than 1 Year	Between 1 to 2 Years	Between 2 to 5 Years	Over 5 Years	Total
Derivative financial liabilities:					
December 31, 2020					
Cross currency swap contracts	$ 170,003	$ -	$ -	$ -	$ 170,003
Forward exchange contracts	2,121,218	-	-	-	2,121,218
	$ 2,291,221	$ -	$ -	$ -	$ 2,291,221

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

(3) Fair value information

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

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

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

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

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

C. Financial instruments not measured at fair value

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

	March 31, 2021			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 243,847,752	$ -	$ 238,401,194	$ -

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

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

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

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

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

	Level 1	Level 2	Level 3	Total
March 31, 2021				
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 1,946,398	$ -	$ 1,433,531	$ 3,379,929
Beneficiary certificates	550,395	18	87,147,382	87,697,795
Derivatives	-	5,077,007	-	5,077,007
Financial assets at fair value through other comprehensive income				
Equity instruments	70,647,231	2,823,141	21,697,536	95,167,908
Accounts receivable expected factoring	-	96,855,284	-	96,855,284
Total	$ 73,144,024	$ 104,755,450	$ 110,278,449	$ 288,177,923
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 2,010,356)	$ -	($ 2,010,356)

	Level 1	Level 2	Level 3	Total
December 31, 2020				
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)

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

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

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

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

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

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

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

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

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

E. For the three-month periods ended March 31, of 2021 and 2020, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the three-month periods ended March 31, 2021 and 2020:

	2021	2020
January 1	$ 102,351,091	$ 87,127,295
Gains and losses recognized in profit	2,054,820	3,000,907
Gains (losses) recognized in other comprehensive income	612,588	(4,612,195)
Acquisition in the year	5,568,361	2,917,903
Sold in the period	(71,193)	-
Transferred from Level 3	(559,682)	-
Transfer to level 3	-	1,705,267
Effects on exchange differences	322,464	1,965,588
March 31	$ 110,278,449	$ 92,104,765

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

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

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

	Fair Value as at March 31, 2021	Valuation Technique	Significant Unobservable Input	Range (Weighted Average)	Relationship of Inputs to Fair Value
Non-derivative equity instrument:					
Unlisted shares	$ 732,603	Comparable listed company method	Revenue multiple	0.24~9.55 (2.93)	The higher the revenue multiple, net value multiple, profit after tax multiple, and 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 amount multiple	1.43~8.14 (6.18)	
			Lack of marketability discount	17%~35% (22.77%)	
			EBIT multiple	1.89~14.32 (10.27)	
Unlisted shares	$ 7,718,870	Equity value of complex capital structure	Weighted average cost of capital	13.58%~15.89% (14.12%)	The higher the expected share price volatility, revenue multiple, EBIT multiple, long-term growth rate of revenue, and long-term pre-tax operating income, the higher the fair value; the higher the discount for lack of marketability, minority interest discount, and weighted average cost of capital, the lower the fair value
			Long-term growth rate of revenue	6%	
			Long-term pre-tax operating income	5.36%~17.04% (14.39%)	
			Discounts for lack of marketability	10%~34% (23.85%)	
			Minority interest discount	10.84%~24.00% (17.77%)	
			Expected share price volatility	32.76%~119.40% (43.49%)	
			Revenue multiple	0.24~31.81 (2.25)	
			EBIT multiple	7.80~34.94 (23.57)	
	$ 6,553,013	Net asset value method	Discounts for lack of marketability	7%~25% (15.01%)	The higher the discount for lack of marketability and minority interest discount, the lower the fair value
			Minority interest discount	5%	
	$ 8,126,581	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment and venture capital shares	$ 26,864,763	Net asset value	Discount for lack of marketability	10%~30% (15.29%)	The higher the discount for lack of marketability and minority interest discount, the lower the fair value
	$ 50,823,404	Equity value of complex capital structure	Discount for lack of marketability	5%	The higher the discount for lack of marketability, the lower the fair value
			Discounts for expected share price volatility	19.88%	The higher the expected share price volatility, the higher the fair value
	$ 9,459,215	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable

	Fair Value as 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	Comparable listed company method	Revenue multiple	0.24~20.86 (12.88)	The higher the revenue multiple, net value multiple, profit after tax multiple, and 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 amount multiple	1.43~1.88 (1.88)	
			Lack of marketability discount	20%~35% (26.09%)	
			EBIT multiple	1.89~14.32 (14.32)	
Unlisted shares	$ 8,021,999	Equity value of complex capital structure	Weighted average cost of capital	14.18%~27.28% (18.06%)	The higher the expected share price volatility, revenue multiple, EBIT multiple, long-term growth rate of revenue, and long-term pre-tax operating income, the higher the fair value; the higher the discount for lack of marketability, minority interest discount, and weighted average cost of capital, the lower the fair value
			Long-term growth rate of revenue	2%	
			Long-term pre-tax operating income	25.04%~65.96% (33.76%)	
			Discounts for lack of marketability	10%~20% (15.10%)	
			Minority interest discount	10%~15% (10.39%)	
			Expected share price volatility	39.11%~115.07% (51.76%)	
			Revenue multiple	0.24~31.81 (4.00)	
			EBIT multiple	7.08	
	$ 6,047,203	Net asset value	Discount for lack of marketability	9.46%~25% (9.52%)	The higher the discount for lack of marketability and minority interest discount, the lower the fair value
			Minority interest discount	5%~15% (9.26%)	
	$ 7,964,175	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable
Private equity fund investment and venture capital shares	$ 26,107,499	Net asset value	Discount for lack of marketability	9.46%~14.74% (11.79%)	The higher the discount for lack of marketability and minority interest discount, the lower the fair value
			Minority interest discount	6.57%~19.95% (9.26%)	
	$ 47,528,449	Equity value of complex capital structure	Discount for lack of marketability	5%	The higher the discount for lack of marketability, the lower the fair value
			Discounts for expected share price volatility	21.88%	The higher the expected share price volatility, the higher the fair value
	$ 5,807,438	Using the last transaction price in an inactive market	Not applicable	Not applicable	Not applicable

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

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

			March 31, 2021			
			Recognized in Profit or Loss		Recognized in Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets						
Equity Instruments and beneficiary certificates	Control premium or marketability discount	±1%	$ 911,660	($ 911,660)	$ 75,266	($ 195,944)

			December 31, 2020			
			Recognized in Profit or Loss		Recognized in Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets						
Equity Instruments and beneficiary certificates	Control premium or marketability discount	±1%	$ 811,840	($ 811,869)	$ 168,231	($ 164,527)

	Input	Change	March 31, 2020			
			Recognized in Profit or Loss		Recognized in Other Comprehensive Income	
			Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets						
Equity Instruments and beneficiary certificates	Control premium or marketability discount	±1%	$ 686,325	($ 686,324)	$ 121,263	($ 109,361)

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

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

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

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

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

E. Acquisition of property reaching NT$300 million or 20% of paid-in capital or more: Please refer to Table 5.

F. Disposal of property reaching NT$300 million or 20% of paid-in capital or more: Please refer to Table 6.

G. Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more: Please refer to Table 7.

H. Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more: Please refer to Table 8.

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

J. Significant inter-company transactions during the reporting period: Please refer to Table 9.

(2) Information on investees

Names, locations and other information of investee companies (excluding investees in Mainland China): Please refer to Table 10.

(3) Information on investments in Mainland China

A. Basic information: Please refer to Table 11.

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

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

(4) Major shareholders

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

14. SEGMENT INFORMATION

(1) General information

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

In accordance with IFRS No. 8, “Operating Segments,” the Group has determined the operating segments and reportable operating segments. Operating segments which have met certain quantitative threshold are disclosed individually or aggregately as reportable operating segments; other segments which have not met the quantitative threshold are included in the ‘all other segments.’ The Group has identified the electronic manufacturing integrated services department, which provides global 3C production-related one-stop services, as a reportable operating segment.

(2) Measurement of segment information

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

(3) Segment information

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

	For the three-month periods ended March 31, 2021		For the three-month periods ended March 31, 2020	
	Electronic Manufacturing Integration Service		Electronic Manufacturing Integration Service	
Net external revenue	$	1,415,902,623	$	916,529,517
Revenue from internal customers		92,100,266		63,466,890
Segment revenue	$	1,508,002,889	$	979,996,407
Segment profit	$	41,294,154	$	6,408,821

(4) Reconciliation for segment income (loss)

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

A reconciliation of reportable segment profit or loss to the profit before tax from continuing operations for of the three-month periods ended 2021 and 2020 is provided as below:

Operating Revenue	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Total reported segment revenue	$ 1,508,002,889	$ 979,996,407
Other operating segment revenue	46,290,895	13,687,745
Elimination of intersegment revenue	(207,180,961)	(64,551,030)
Company revenue	$ 1,347,112,823	$ 929,133,122

Profit or Loss	For the three-month period ended March 31, 2021	For the three-month period ended March 31, 2020
Total reported segment income	$ 41,294,154	$ 6,408,821
Other segment profit or loss	(427,351)	504,251
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	(1,677,730)	(1,014,652)
Profit before income tax from continuing operating segments	$ 39,189,073	$ 5,898,420

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Loans to others
March 31, 2021

Table 1

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance at March 31, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
1	Hyield Venture Capital Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd	Other receivables	Y	$ 60,000	$ 60,000	60,000	2.000	2	$ -	Business operation	$ -	None	$ -	$ 2,773,194	$ 11,092,777	Note 1
1	Hyield Venture Capital Co., Ltd.	Wanxiang Inc.	Other receivables	Y	10,000	10,000	10,000	2.000	2	-	Business operation	-	None	-	2,773,194	11,092,777	Note 1
1	Hyield Venture Capital Co., Ltd.	Foxnum Technology Co., Ltd.	Other receivables	Y	267,000	267,000	267,000	0.900	2	-	Business operation	-	None	-	2,773,194	11,092,777	Note 1
2	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Other receivables	Y	220,000	220,000	220,000	2.000	2	-	Business operation	-	None	-	2,074,301	8,297,203	Note 1
2	Bon Shin International Investment Co., Ltd.	Big Innovation Company Ltd.	Other receivables	Y	25,000	-	-	N/A	2	-	Business operation	-	None	-	2,074,301	8,297,203	Note 1
2	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other receivables	Y	49,000	49,000	49,000	0.900	2	-	Business operation	-	None	-	2,074,301	8,297,203	Note 1
3	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other receivables	N	836,627	827,488	827,488	3.465-3.915	2	-	Business operation	-	None	-	2,323,296	2,323,296	Note 2
4	Foxconn Precision Components (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other receivables	N	140,906	139,366	139,366	3.915	2	-	Business operation	-	None	-	217,237	868,946	Note 2
4	Foxconn Precision Components (Shenzhen) Co., Ltd.	Fujin Precision Industry (Shenzhen) Co., Ltd.	Other receivables	Y	836,627	827,488	827,488	3.465	2	-	Business operation	-	None	-	4,344,731	8,689,463	Note 2
5	Ur Materials (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other receivables	Y	162,922	130,656	130,656	3.915	2	-	Business operation	-	None	-	2,331,581	4,663,161	Note 2
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fulong Small Loan Co., Ltd.	Other receivables	Y	217,760	217,760	217,760	4.235	2	-	Business operation	-	None	-	249,968,638	499,937,276	Note 2
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Other receivables	Y	2,613,120	2,613,120	2,613,120	3.465	2	-	Business operation	-	None	-	249,968,638	499,937,276	Note 2
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other receivables	Y	6,604,950	6,532,800	6,532,800	3.500	2	-	Business operation	-	None	-	249,968,638	499,937,276	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance at March 31, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
7	Fuhongyuan (Shenzhen) Environmental Technology Limited	Changchun Chentai Technology Co., Ltd.	Other receivables	Y	$ 30,823	$ 30,486	$ 30,486	3.465	2	$ -	Business operation	$ -	None	$ -	$ 106,563	$ 106,563	Note 2
7	Fuhongyuan (Shenzhen) Environmental Technology Limited	Changchun Leiguan Environmental Plastic Products Co., Ltd.	Other receivables	Y	110,083	108,880	108,880	3.465	2	-	Business operation	-	None	-	532,813	1,065,626	Note 2
8	Jusda Supply Chain Management International Co., Ltd.	Shenzhen Fertile Plant International Logistics Co., Ltd.	Other receivables	Y	3,082,310	2,613,120	2,613,120	3.915	2	-	Business operation	-	None	-	4,713,497	9,426,994	Note 6
8	Jusda Supply Chain Management International Co., Ltd.	Shandong Anjie Supply Chain Management Co., Ltd.	Other receivables	N	79,259	-	-	N/A	2	-	Business operation	-	None	-	4,713,497	9,426,994	Note 6
8	Jusda Supply Chain Management International Co., Ltd.	Kaopu (Shaanxi) Logistics Co., Ltd.	Other receivables	Y	74,856	74,038	-	N/A	2	-	Business operation	-	None	-	4,713,497	9,426,994	Note 6
8	Jusda Supply Chain Management International Co., Ltd.	Kaopu (Xinjiang) Supply Chain Management Co., Ltd.	Other receivables	Y	83,663	82,749	-	N/A	2	-	Business operation	-	None	-	4,713,497	9,426,994	Note 6
8	Jusda Supply Chain Management International Co., Ltd.	Kaopu (Inner Mongolia) Supply Chain Management Co., Ltd.	Other receivables	Y	132,099	95,379	40,939	6.000	2	-	Business operation	-	The equity of Shanghai Topone Logistics Co., Ltd. held by a third party is pledged.	260,615	4,713,497	9,426,994	Note 6
8	Jusda Supply Chain Management International Co., Ltd.	Kaopu Information Technology (Tianjin) Co., Ltd.	Other receivables	Y	158,519	114,977	114,977	6.000	2	-	Business operation	-	The equity of Shanghai Topone Logistics Co., Ltd. held by a third party is pledged.	260,615	4,713,497	9,426,994	Note 6
9	Zhengzhou Jusda Industrial Park Development Co., Ltd.	Shenzhen Fertile Plant International Logistics Co., Ltd.	Other receivables	Y	290,618	287,443	287,443	3.465	2	-	Business operation	-	None	-	646,626	1,293,253	Note 2
10	Jusda International Limited	Jusda Supply China Management Corporation	Other receivables	Y	34,068	-	-	N/A	2	-	Business operation	-	None	-	3,675,100	7,350,200	Note 2
10	Jusda International Limited	Jusda Europe S.R.O.	Other receivables	Y	99,365	71,350	71,350	0.900	2	-	Business operation	-	None	-	3,675,100	7,350,200	Note 2
10	Jusda International Limited	Jusda Supply China Management Mexico, S. De R.L. De C.V.	Other receivables	Y	79,912	79,912	79,912	0.9-1.09	2	-	Business operation	-	None	-	3,675,100	7,350,200	Note 2
11	Jusda Europe S.R.O.	Jusda NL, B.V.	Other receivables	Y	30,933	30,132	30,132	0.600	2	-	Business operation	-	None	-	111,644	223,288	Note 2

No	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance at March 31, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
12	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongqing Precision Machinery Co., Ltd.	Other receivables	Y	$ 440,330	$ 435,520	$ 435,520	3.850	2	$ -	Business operation	$ -	None	$ -	$ 16,829,306	$ 33,658,611	Note 2
13	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other receivables	Y	154,996	153,303	153,303	5.000	2	-	Business operation	-	None	-	3,179,699	12,718,798	Note 2
13	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other receivables	Y	2,201,650	2,177,600	2,177,600	3.000	2	-	Business operation	-	None	-	63,593,990	127,187,979	Note 2
13	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other receivables	Y	4,623,465	4,572,960	4,572,960	3.920	2	-	Business operation	-	None	-	63,593,990	127,187,979	Note 2
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Other receivables	Y	2,811,190	2,811,190	2,811,190	1.000	2	-	Business operation	-	None	-	88,356,057	176,712,114	Note 2
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other receivables	Y	2,201,650	2,177,600	2,177,600	3.000	2	-	Business operation	-	None	-	88,356,057	176,712,114	Note 2
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Other receivables	Y	4,702,193	4,702,193	4,702,193	0.300	2	-	Business operation	-	None	-	88,356,057	176,712,114	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fuyang Soleros Technology (Nanyang) Co., Ltd.	Other receivables	Y	2,069,551	2,046,944	2,046,944	3.915	2	-	Business operation	-	None	-	260,415,484	520,830,968	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	First Special Material (Henan) Limited	Other receivables	Y	132,099	130,656	130,656	3.915	2	-	Business operation	-	None	-	260,415,484	520,830,968	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other receivables	Y	396,297	391,968	391,968	3.915	2	-	Business operation	-	None	-	260,415,484	520,830,968	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Dongyi GCL-Power Photovoltaic Technology Co., Ltd.	Other receivables	Y	440,330	435,520	435,520	3.915	2	-	Business operation	-	None	-	260,415,484	520,830,968	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Inner Mongolia GCL-Power Photovoltaic Technology Co., Ltd.	Other receivables	Y	656,092	648,925	648,925	3.915	2	-	Business operation	-	None	-	260,415,484	520,830,968	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other receivables	Y	2,201,650	2,177,600	2,177,600	3.465	2	-	Business operation	-	None	-	260,415,484	520,830,968	Note 2
16	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other receivables	Y	998,900	998,900	998,900	1.400	2	-	Business operation	-	None	-	90,189,556	180,379,112	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance at March 31, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
17	Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other receivables	Y	$ 4,403,300	$ 4,355,200	$ 4,355,200	3.000	2	$ -	Business operation	$ -	None	$ -	$ 69,001,389	$ 138,002,779	Note 2
17	Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other receivables	Y	1,805,353	1,785,632	1,785,632	3.915	2	-	Business operation	-	None	-	69,001,389	138,002,779	Note 2
17	Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other receivables	Y	4,355,200	4,355,200	4,355,200	2.800	2	-	Business operation	-	None	-	69,001,389	138,002,779	Note 2
18	Guizhou Funayuanchuang Technology Co., Ltd	Tianjin Funayuanchuang Technology Co., Ltd.	Other receivables	Y	57,243	56,618	56,618	3.850	2	-	Debt repayment	-	None	-	1,407,634	2,815,268	Note 2
19	Foxconn (Far East) Limited	Big Innovation Holdings Limited	Other receivables	Y	278,932	263,282	263,282	0.000	2	-	Business operation	-	None	-	2,567,840,348	5,135,680,697	Note 2
19	Foxconn (Far East) Limited	PCE Paragon Solutions KFT.	Other receivables	Y	2,014,924	2,014,924	2,014,924	0.000	2	-	Business operation	-	None	-	2,567,840,348	5,135,680,697	Note 2
20	Smart Technologies Inc.	Smart Technologies Ulc.	Other receivables	Y	5,596,999	5,555,858	5,555,858	0-5.000	2	-	Business operation	-	None	-	254,801,475	509,602,950	Note 2
21	Smart Technologies Corp.	Smart Technologies Ulc.	Other receivables	Y	577,935	577,935	577,935	0.180	2	-	Business operation	-	None	-	254,801,475	509,602,950	Note 2
22	Smart Technologies Ulc.	Smart Technologies (China) Co., Ltd.	Other receivables	Y	56,362	55,747	10,576	1.000	2	-	Business operation	-	None	-	254,801,475	509,602,950	Note 2
23	PCE Paragon Solutions KFT.	Foxconn Europe Digital Solutions S.R.O.	Other receivables	Y	39,956	39,956	39,956	0.9505	2	-	Business operation	-	None	-	58,092,155	116,184,310	Note 2
24	Fuyu Electronical Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other receivables	Y	176,132	174,208	174,208	3.915	2	-	Business operation	-	None	-	2,261,164	4,522,327	Note 3
25	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings Limited	Other receivables	Y	704,528	696,833	633,083	0.000	2	-	Business operation	-	None	-	4,873,172	4,873,172	Note 4
26	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other receivables	Y	1,409,056	1,393,664	1,393,664	3.465	2	-	Business operation	-	None	-	23,932,503	47,865,007	Note 5
26	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other receivables	Y	3,654,739	3,614,816	3,614,816	3.850-3.915	2	-	Business operation	-	None	-	23,932,503	47,865,007	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance at March 31, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Next Generation Communications Limited	Other receivables	Y	$ 13,210	$ 13,066	$ 13,066	3.465	2	$ -	Business operation	$ -	None	$ -	$ 34,021,572	$ 68,043,144	Note 5
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other receivables	Y	440,330	435,520	435,520	3.915	2	-	Business operation	-	None	-	34,021,572	68,043,144	Note 5
28	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other receivables	Y	856,200	856,200	856,200	0.900	2	-	Business operation	-	None	-	5,750,709	23,002,834	Note 5
28	FIH Mobile Limited	TNS Limited	Other receivables	Y	2,927,276	2,927,276	2,927,276	0.000	2	-	Business operation	-	None	-	5,750,709	23,002,834	Note 5
28	FIH Mobile Limited	Chief Expertise Limited	Other receivables	Y	3,132,539	3,132,539	3,132,539	0.000	2	-	Business operation	-	None	-	5,750,709	23,002,834	Note 5
29	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other receivables	Y	1,100,825	958,144	958,144	3.465	2	-	Business operation	-	None	-	41,530,791	83,061,583	Note 2
30	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other receivables	Y	3,962,970	3,919,680	-	N/A	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
30	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other receivables	Y	1,761,320	-	-	N/A	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
31	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Other receivables	Y	1,761,320	1,742,080	1,742,080	3.465	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
31	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Other receivables	Y	3,082,310	3,048,640	3,048,640	3.915	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
31	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other receivables	Y	11,008,250	10,888,000	10,888,000	3.465-3.915	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
32	Henan Yuzhan Technology Limited	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Other receivables	Y	2,201,650	1,306,560	-	N/A	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
33	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other receivables	Y	1,320,990	-	-	N/A	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
33	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other receivables	Y	5,724,290	5,661,760	5,661,760	3.465	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance at March 31, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
34	IPL International Limited	Foxconn Technology CZ	Other receivables	Y	$ 1,855,100	$ 1,855,100	$ 1,855,100	0.000	2	$ -	Business operation	$ -	None	$ -	$ 93,466,002	$ 186,932,004	Note 7
34	IPL International Limited	Foxconn CZ S.R.O.	Other receivables	Y	4,138,300	4,138,300	4,138,300	0.000	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
34	IPL International Limited	Focus PC Enterprises Limited	Other receivables	Y	11,701,400	11,701,400	11,701,400	0.000	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
34	IPL International Limited	Cloud Network Technology Kft.	Other receivables	Y	16,125,100	16,125,100	16,125,100	0.78-1.40	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
34	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other receivables	Y	29,525,600	28,254,600	28,254,600	0.000	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
35	Foxconn CZ S.R.O.	Safedx S.R.O.	Other receivables	Y	20,966	20,423	20,423	0.600	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
35	Foxconn CZ S.R.O.	Foxconn Technology CZ	Other receivables	Y	1,141,600	1,141,600	1,141,600	0.942	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
36	Cloud Network Technology Kft.	FII USA Inc.	Other receivables	Y	6,906,680	6,906,680	6,906,680	0.78-1.4	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
37	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Langfang Yuzhan Technology Limited	Other receivables	Y	66,050	34,842	34,842	3.85	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
38	Jinchen Hongren Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other receivables	Y	440,330	-	-	N/A	2	-	Business operation	-	None	-	93,466,002	186,932,004	Note 7
39	Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Operation (Thailand) Co., Ltd.	Other receivables	Y	5,921	2,397	2,397	1.200	2	-	Business operation	-	None	-	66,477	265,910	Note 2
40	Fenix Industria De Eletronicos Ltda.	Foxconn Moebg Industria De Eletronicos Ltda.	Other receivables	Y	259,770	249,440	249,440	0.000	2	-	Business operation	-	None	-	1,420,990	2,841,979	Note 2
41	FIH Co., Ltd.	Mobile Drive Technology Co., Ltd.	Other receivables	Y	80,000	80,000	80,000	2.366	2	-	Business operation	-	None	-	148,646	594,585	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party (Y/N)	Maximum outstanding balance in current period	Balance at March 31, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transaction with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
42	Foxconn Singapore Pte Ltd.	Fukang Technology Company Limited	Other receivables	Y	$ 2,283,200	$ 2,283,200	$ 2,283,200	0.000	2	$ -	Purchase of land	$ -	None	$ -	$ 45,849,529	$ 91,699,058	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 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.

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

Note 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 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. The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares to Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender.

Note 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 Co., Ltd. is as follows: ceiling on total loans to all parties is 60% of the net assets value of lender; limit on loans to a single party is 30% of the net assets value of lender.

Note 7: The policy for loans granted by overseas subsidiaries (outside Taiwan) 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 a subsidiary to a single party is 20% of the net assets value of FII.

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

The policy for loans granted by the subsidiaries of FII to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 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 financial statements reviewed by the CPAs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of endorsements and guarantees to others
March 31, 2021

Table 2

Expressed in thousands of TWD
(Except as otherwise indicated)

		Party being endorsed/guaranteed												
No.	Endorser/ guarantor	Company name	Relationship	Limit on endorsements/ guarantees provided for a single party	Maximum Outstanding endorsement/ guarantee amount in current period	Outstanding endorsement/ guarantee amount at March 31, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of endorser/ guarantor (%)	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 a party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	Note 2	$ 637,003,687	$ 5,155,500	$ 5,022,000	$ 2,778,840	$ -	0.39	$1,274,007,374	Y	N	N	Notes 4 & 7
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	637,003,687	8,366,270	8,274,880	-	-	0.65	1,274,007,374	Y	N	N	Notes 4 & 7
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc,	Note 2	637,003,687	31,358,325	31,358,325	31,358,325	-	2.46	1,274,007,374	Y	N	N	Notes 4 & 7
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	637,003,687	37,250,400	37,250,400	28,540,000	-	2.92	1,274,007,374	Y	N	N	Notes 4 & 7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	637,003,687	114,160,000	114,160,000	70,831,800	-	8.96	1,274,007,374	Y	N	N	Notes 4 & 7
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Real Estate (Shanghai) Co., Ltd.	Note 2	637,003,687	499,450	499,450	499,450	-	0.04	1,274,007,374	Y	N	Y	Notes 4 & 7
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Note 3	130,207,742	6,622,381	6,550,040	6,550,040	-	0.51	130,207,742	N	N	Y	Notes 5 & 7
2	Jusda International Limited	Jusda Europe S.R.O.	Note 2	1,837,550	358,318	349,040	349,040	-	0.03	1,837,550	N	N	N	Notes 6 & 7
3	Smart Technologies Inc.	Smart Technologies Ulc.	Note 2	254,801,475	1,284,300	1,284,300	1,127,330	-	0.10	637,003,687	N	N	N	Notes 6 & 7
4	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	709,475	2,876	2,465	2,465	-	0.00	709,475	N	N	Y	Notes 6 & 7
4	Shanghai Topone Logistics Co., Ltd.	Shandong Wangliu Logistics Co., Ltd.	Note 2	709,475	3,193	2,465	2,465	-	0.00	709,475	N	N	Y	Notes 6 & 7
4	Shanghai Topone Logistics Co., Ltd.	Wuhan Topone Logistics Co., Ltd.	Note 2	709,475	7,707	6,606	6,606	-	0.00	709,475	N	N	Y	Notes 6 & 7
4	Shanghai Topone Logistics Co., Ltd.	Guangzhou Wangliu Logistics Co., Ltd.	Note 2	709,475	14,725	12,698	12,698	-	0.00	709,475	N	N	Y	Notes 6 & 7
4	Shanghai Topone Logistics Co., Ltd.	Xi'An Topone Logistics Co., Ltd.	Note 2	709,475	17,747	15,018	15,018	-	0.00	709,475	N	N	Y	Notes 6 & 7
5	PCE Paragon Solutions KFT.	Cloud Network Technology Kft.	Note 2	29,046,078	71,121	67,288	67,288	-	0.01	29,046,078	N	N	N	Notes 5 & 7
6	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Note 2	65,259,691	55,041	-	-	-	0.00	65,259,691	N	N	Y	Notes 5 & 7

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Relationship	Limit on endorsements/ guarantees provided for a single party	Maximum Outstanding endorsement/ guarantee amount in current period	Outstanding endorsement/ guarantee amount at March 31, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of endorser/ guarantor (%)	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 a party in Mainland China	Footnote
7	ShunSin Technology (Zhongshan) Limited	ShunYun Technology (Zhongshan) Limited	Note 1	$ 9,403,337	$ 52,840	$ 52,262	$ 52,262	$ 52,262	0.82	$ 9,403,337	N	N	Y	Note 7
8	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2	233,665,006	17,124,000	17,124,000	17,124,000	-	1.34	467,330,011	N	N	N	Notes 6 & 7
9	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2	28,753,543	8,517,000	6,364,420	-	-	0.50	57,507,086	N	N	N	Notes 7 & 8
10	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	Note 4	3,541,472	2,197,580	2,197,580	-	2,197,580	0.17	7,082,944	N	N	N	Notes 7 & 8

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% of 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 endorser/guarantor's net assets, and for a single party should not be in excess of 100% of the endorser/guarantor's net assets.

Note 6: The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 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. (FII) and its subsidiaries to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess 50% of the endorser/guarantor's net assets.

The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

Note 7: The net assets referred to above are based on the latest financial statements reviewed by the CPAs.

Note 8: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry S.A. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. mutually endorse their bank debts and share the limit.

Among them, the ceiling on the total amount of endorsements/ guarantees provided by FIH Mobile Limited is 100% of its own net asset value, and the ceiling of a single party is 50% of its own net asset value.

The ceiling on the total amount of endorsements/ guarantees provided by FIH Mexico Industry S.A. de C.V., FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value.

The above table separately discloses the portion of the endorsement/guarantees provided by FIH Mobile Limited and its subsidiaries in respect of bank debts that have drawn down and are attributable to the respective subsidiaries as a result of the shared limit. The remaining shared limit is included in FIH Mobile Limited's. The net asset value of the endorser/guarantor is used to calculate the limit. Since no company has incurred bank debts, FIH (Hong Kong) Limited acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	28,753,543	57,507,086
FIH Mexico Industry S.A. de C.V.	3,541,472	7,082,944
S&B Industry, Inc.	2,359,460	4,718,920
Great Promote Limited	994,782	1,989,563
Eliteday Enterprises Limited	16,298	32,597
Extra High Enterprises Limited	844,789	1,689,578
FIH Co., Ltd.	1,500,922	3,001,844
FIH (Hong Kong) Limited	-	-

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Holding of marketable securities (not including subsidiaries, associates and joint ventures)
March 31, 2021

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

				As of March 31, 2021				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Common stock of Innolux Corporation	Other related party	(1)	147,965	$ 3,122,069	1	$ 3,122,069	
"	Common stock of Usun Technology Co., Ltd.	None	(1)	5,180	227,402	8	227,402	
"	Common stock of Shieh Yong Investment Co., Ltd.	None	(1)	11,562	264,036	2	264,036	
"	Others (Note 3)	None	(1)	-	69,267	-	69,267	
Bon Shin International Investment Co., Ltd.	Common stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,867,996	4	2,867,996	
"	Common stock of UVAT Technology Co., Ltd.	None	(1)	4,064	258,854	10	258,854	
"	Common stock of AES Holding Co., Ltd.	None	(1)	266	167,852	0	167,852	
"	Common stock of MiTAC Inc.	None	(1)	4,221	168,027	1	168,027	
"	Others (Note 3)	None	(1)	-	80,028	-	80,028	
Hongyuan International Investment Co., Ltd.	Common stock of Usun Technology Co., Ltd.	None	(1)	784	34,418	1	34,418	
"	Others (Note 3)	None	(1)	-	256	-	256	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common stock of Waltop International Corporation	None	(1)	44	256	0	256	
"	Others (Note 3)	None	(1)	-	872	-	872	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common stock of Innolux Corporation	Other related party	(1)	176,311	3,720,167	2	3,720,167	
"	Common stock of Microelectronics Technology Inc.	None	(1)	7,616	258,547	3	258,547	
"	Common stock of Simplo Technology Co., Ltd.	None	(1)	8,215	3,047,640	4	3,047,640	
"	Common stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,139,871	1	3,139,871	
"	Common stock of Usun Technology Co., Ltd.	None	(1)	3,836	168,400	6	168,400	
"	Common stock of Tai Tung Communication Co., Ltd.	None	(1)	4,304	89,084	3	89,084	
"	Common stock of AES Holding Co., Ltd.	None	(1)	283	178,366	0	178,366	
"	Yonglin Life Technology Fund I, L. P.	None	(1)	-	183,584	-	183,584	
"	Others (Note 3)	None	(1)(2)	-	124,811	-	124,811	
Hongqi Venture Capital Co., Ltd.	Waltop International Corporation	None	(1)	44	256	0	256	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Digital Currency Group, Inc.	None	(1)	9	$ 280,749	1	$ 280,749	
"	Common stock of CloudMinds Technologies Co., Ltd.	None	(1)	-	348,188	1	348,188	
"	Galaxy Digital Holdings Ltd.	None	(1)	4,537	2,529,854	7	2,529,854	
"	Berkeley Lights, LLC (BLI)	None	(1)	270	387,108	-	387,108	
"	Nano-X Imaging Ltd.	None	(1)	313	369,682	-	369,682	
"	Common stock of HMD Global Oy	None	(1)	16,993	4,480,780	-	4,480,780	
"	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	410,982	-	410,982	
"	IDG China Capital Fund III L.P.	None	(2)	-	3,382,057	-	3,382,057	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	128,462	4	128,462	
"	ZAP Medical System, Ltd.	None	(1)	18	151,075	1	151,075	
"	Megvii	None	(1)	2,276	1,072,384	-	1,072,384	
"	Keyssa, Inc	None	(1)	-	197,713	-	197,713	
"	Molekule	None	(1)	-	139,846	-	139,846	
"	Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	287,638	-	287,638	
"	Nanoplus Technology Ltd.	None	(1)	12,383	206,425	9	206,425	
"	Viu International Limited	None	(1)	3,000	760,190	-	760,190	
"	Common Stock of SK Holding Co., Ltd.	None	(1)	30,650	17,746,457	-	17,746,457	
"	Skycus China Fund, L.P.	None	(2)	-	2,394,253	5	2,394,253	
"	Softbank Vision Fund, L.P.	None	(2)	-	25,411,702	1	25,411,702	
"	Best Educational Organization	None	(2)	-	102,744	-	102,744	
"	Common stock of Vizio Holding Corp.	None	(1)	47,062	2,823,141	9	2,823,141	
"	Visionnaire Ventures Fund II, L.P.	None	(2)	-	561,565	-	561,565	
"	Xiaoju Kuaizhi Inc.	None	(1)	3,136	3,425,198	-	3,425,198	
"	Beijing-based Pensees Technology Co., Ltd.	None	(1)	-	61,994	4	61,994	
"	Common stock of Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,739,172	17	3,739,172	
"	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	30,650	3,888,412	-	3,888,412	
"	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	22,589,552	1	22,589,552	
"	Asia IO Holdings Limited	None	(1)	-	355,610	-	355,610	
"	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	-	179,998	3	179,998	
"	Artificial Intelligent Speech Co., Ltd.	None	(1)	-	217,760	1	217,760	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Figure Technologies Inc.	None	(1)	2,403	$ 178,631	2	$ 178,631	
"	Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	-	52,635	3	52,635	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	None	(2)	-	357,444	-	357,444	
"	Plume Design Inc.	None	(1)	-	278,265	-	278,265	
"	Nuwa Robotics Corp.	None	(1)	-	114,160	-	114,160	
"	Airspan Network Inc.	None	(1)	-	199,768	-	199,768	
"	AutoCore Intelligent Technology (Nanjing) Co., Ltd.	None	(1)	-	174,208	-	174,208	
"	Livingstone Fund L.P.	None	(2)	-	112,305	-	112,305	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	1,932,464	8	1,932,464	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	118,498	-	118,498	
"	Luster LightTech Group Co., Ltd.	None	(1)	-	1,088,800	-	1,088,800	
"	Pegasus Holdings Limited	None	(2)	-	122,009	-	122,009	
"	IDG Breyer Capital Fund L.P.	None	(2)	-	8,794,103	-	8,794,103	
"	Wise Road Industry Investment Fund I, L.P.	None	(2)	-	188,913	-	188,913	
"	Others (Note 3)	None	(1)(2)	-	6,820,867	-	6,820,867	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	11,323,520	-	11,323,520	
Foxconn Holding Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	265,359	6	265,359	
"	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,297,064	-	1,297,064	
"	Airspan Networks Inc.	None	(1)	99	19,187	-	19,187	
"	Preferred stock of CloudMinds Technologies Co., Ltd.	None	(1)	6,206	665,175	-	665,175	
"	Globant S.A. (GLOB)	None	(1)	45	267,576	-	267,576	
"	GVFX1 L.P.	None	(2)	-	372,048	-	372,048	
"	Sinovation Fund III, L.P	None	(2)	-	1,552,057	17	1,552,057	
"	Innovation Works Development Fund. L.P.	None	(2)	-	812,999	9	812,999	
"	Innovation Works Limited	None	(1)	2,600	123,311	-	123,311	
"	Inuitive, Ltd.	None	(1)	1,233	182,256	-	182,256	
"	Kinova, Inc.	None	(1)	3,000	141,168	-	141,168	
"	Keyssa, Inc	None	(1)	1,826	69,374	-	69,374	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	778,327	-	778,327	
"	Playground Global, LLC	None	(2)	-	161,991	-	161,991	

				As of March 31, 2021				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Holding Ltd. and subsidiaries	Playground Ventures II, L.P.	None	(2)	-	$ 2,981,763	-	$ 2,981,763	
"	Playground Ventures, L.P.	None	(2)	-	1,393,952	-	1,393,952	
"	Riverwood Capital Partners L.P.	None	(2)	-	288,577	-	288,577	
"	Silverlink Capital, L.P.	None	(2)	-	4,456,672	-	4,456,672	
"	Sinovation Fund IV, L.P.	None	(2)	-	1,026,221	-	1,026,221	
"	Softbank Vision Fund, L.P.	None	(2)	-	25,411,702	-	25,411,702	
"	TJ 2015 Fund L.P.	None	(2)	-	763,955	-	763,955	
"	Translink Capital Partners II, L.P.	None	(2)	-	245,605	-	245,605	
"	Translink Capital Partners III, L.P.	None	(2)	-	517,098	-	517,098	
"	Translink Capital Partners IV, L.P.	None	(2)	-	104,204	-	104,204	
"	WRV II-A, L.P.	None	(2)	-	2,288,551	-	2,288,551	
"	WRVI Capital III, L.P.	None	(2)	-	1,095,250	-	1,095,250	
"	Devialet SA	None	(1)	41	266,409	-	266,409	
"	Others (Note 3)	None	(1)(2)	-	627,757	-	627,757	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund L.P.	None	(2)	-	167,815	-	167,815	

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; and (3) Financial asset measured at amortized cost.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Acquisition or sale of the same securities with the accumulated cost reaching NT$300 million or 20% of paid-in capital or more
For the three-month period ended March 31, 2021

Table 4

Expressed in thousands
(Except as otherwise indicated)

						Balance as at January 1, 2021		Addition		Disposal				As of March 31, 2021	
Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship (Note 5)	Transaction currency	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Limited	Note 1	Foxconn Holding Ltd.	Note 6	USD	1,521,952	1,521,952	29,434	$ 29,434	-	$ -	$-	$ -	1,551,386	$ 1,551,386
Foxconn (Far East) Limited and subsidiaries	IDG Breyer Capital Fund L.P.	Notes 3 & 4	-	-	USD	-	187,109	-	121,024	-	-	-	-	-	308,133
"	Softbank Vision Fund L.P.	Notes 3 & 4	-	-	USD	-	834,418	-	13,333	-	-	-	-	-	890,389
Foxconn Holding Ltd. and subsidiaries	Sinovation Fund IV L.P.	Notes 3 & 4	-	-	USD	-	25,022	-	10,750	-	-	-	-	-	35,957
"	Softbank Vision Fund L.P.	Notes 3 & 4	-	-	USD	-	834,418	-	13,333	-	-	-	-	-	890,389
"	Berkeley Lights, LLC (BLI)	Notes 2 & 4	-	-	USD	-	-	270	13,564	-	-	-	-	270	13,564

Note 1: Code of general ledger account is "investments accounted for under equity method."
Note 2: Code of general ledger account is "financial assets at fair value through other comprehensive income."
Note 3: Code of general ledger account is "financial assets at fair value through profit or loss."
Note 4: The total amount of the Group's acquisition or sale of the same security is reaching NT$300 million or more.
Note 5: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leave the columns blank.
Note 6: The counterparty is a subsidiary of the Company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Acquisition of real estate reaching NT$300 million or 20% of paid-in capital or more
For the three-month period ended March 31, 2021

Table 5

Expressed in thousands
(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of acquisition	Transactio currency	Transaction amount	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party: Owner	Relationship with the issuer	Date of transfer	Amount	Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
FII USA Inc.	Plants and data centers	March 18, 2021	USD	$ 77,629,030	Paid in full	Afe, Inc.	Sister company	Not applicable	Not applicable	Not applicable	Not applicable	Per book value	Better utilization of the Group's assets	None

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Disposal of real estate reaching NT$300 million or 20% of paid-in capital or more
For the three-month period ended March 31, 2021

Table 6

Expressed in thousands of TWD
(Except as otherwise indicated)

Disposed of by	Real estate	Date of acquisition	Date of acquisition	Book value	Transaction amount	Status of collection	Gain (loss) on disposal	Counterparty	Relationship	Purpose of disposal	Basis or reference used in setting the price	Other commitments
Afe, Inc.	Plants and data centers	March 18, 2021	Not applicable (Note)	US$77,307,060	US$77,629,030	Collected in full	US$321,970	FII USA Inc.	Sister company	March 18, 2021	Per book value	None

Note: The plants and data centers were constructed by Afe. Inc. in 2019.

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 three-month period ended March 31, 2021

Table 7

Expressed in thousands of TWD
(Except as otherwise indicated)

			Transaction				Transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	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.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	$ 3,011,252	-	45~90 days	Note 1	Note 1	$ 140,422,392	30	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	152,992	-	45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	4,007,585	-	90 days	Note 1	Note 1	6,269,356	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	299,410	-	90 days	Note 1	Note 1	352,832	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Associate	Sales	177,625	-	90 days	Note 1	Note 1	243,301	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	431,825	-	90 days	Note 1	Note 1	435,822	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	507,141	-	60 days	Note 1	Note 1	585,465	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	497,832	-	Net 90 days	Note 1	Note 1	564,182	-	
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Associate	Sales	142,225	-	90 days	Note 1	Note 1	145,658	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Associate	Sales	2,334,420	-	60 days	Note 1	Note 1	848,571	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Associate	Sales	414,324	-	45~90 days	Note 1	Note 1	352,561	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Associate	Sales	139,368	-	90 days	Note 1	Note 1	328,648	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Associate	Sales	606,919	-	90 days	Note 1	Note 1	595,695	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	197,306	-	30~90 days	Note 1	Note 1	54,729	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	454,492,104	54	30~90 days	Note 1	Note 1	(424,894,340)	(41)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiary	Purchases	12,734,748	2	90 days	Note 1	Note 1	(13,272,849)	(1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Purchases	3,822,633	-	30~90 days	Note 1	Note 1	(3,079,712)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	95,749,374	11	90 days	Note 1	Note 1	(125,331,508)	(12)	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	343,272	-	Net 30 days	Note 1	Note 1	(484,371)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	702,732	-	90 days	Note 1	Note 1	(950,803)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Associate	Purchases	157,361	-	90 days	Note 1	Note 1	(156,964)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Associate	Purchases	663,250	-	Net 30 days	Note 1	Note 1	(506,118)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Associate	Purchases	141,026	-	Net 30 days	Note 1	Note 1	(143,775)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Associate	Purchases	299,847	-		Note 1	Note 1	(308,826)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	185,841	-	60 days	Note 1	Note 1	(388,369)	-	

			Transaction				Transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	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.	Foxconn (Far East) Ltd. and subsidiaries	Subsidiary	Expense for processing and molds	$ 229,721	87	-	Note 1	Note 1	($ 2,412,050) (recognized in other payables)	(23)	
ShunSin Technology (Zhongshan) Limited	ShunSin Technology Holdings Limited	Subsidiary	Sales	366,385	39	45 days	Note 1	Note 1	925,658	68	
ShunSin Technology (Zhongshan) Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	457,413	49	45 days	Note 1	Note 1	358,041	26	
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	341,557	8	Net 60 days	Note 1	Note 1	274,166	16	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,308,091	29	Net 60 days	Note 1	Note 1	1,039,510	62	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	3,667,387	17	90 days	Note 1	Note 1	5,933,963	29	
Ingrasys Technology Inc.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	197,199	1	60 days	Note 1	Note 1	156,496	1	
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	412,590	2	90 days	Note 1	Note 1	699,108	3	
Ingrasys Technology Inc.	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	783,325	4	90 days	Note 1	Note 1	689,900	3	
Ingrasys Technology Inc.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,546,666	7	90 days	Note 1	Note 1	2,056,539	10	
Ingrasys Technology Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	133,236	1	90 days	Note 1	Note 1	160,354	1	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,579,888	17	90 days	Note 1	Note 1	8,044,262	39	
Ingrasys Technology Inc.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	128,004	1	90 days	Note 1	Note 1	453,176	2	
Ingrasys Technology Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,354,823	6	30 days	Note 1	Note 1	822,669	4	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	256,641	1	60 days	Note 1	Note 1	229,664	1	
Ingrasys Technology Inc.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	933,265	4	60 days	Note 1	Note 1	899,989	4	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	347,118	2	45 days	Note 1	Note 1	208,899	1	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	264,865	1	30 days	Note 1	Note 1	256,206	1	
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	326,980	1	90 days	Note 1	Note 1	113,216	14	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	652,991	3	70 days	Note 1	Note 1	670,795	80	
Socle Technology Corp.	Fitipower Integrated Technology Inc.	Associate	Sales	492,475	66	30 days	Note 1	Note 1	380,223	61	
Socle Technology Corp.	Sharp Corporation	Associate	Purchases	615,549	90	30 days	Note 1	Note 1	(346,701)	(90)	
Honling Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	597,475	51	Net 30 days	Note 1	Note 1	425,764	64	
Honling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	548,921	47	Net 30 days	Note 1	Note 1	220,450	33	
Shenzhen Futaihong Precision Industrial Co. Ltd.	Qunmai Communication System, Inc.	Subsidiary	Sales	103,254	1	90 days	Note 1	Note 1	105,155	1	
Shenzhen Futaihong Precision Industrial Co. Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Purchases	259,508	3	45 days	Note 1	Note 1	(289,304)	(3)	
Shenzhen Futaihong Precision Industrial Co. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	5,798,085	47	Net 120 days	Note 1	Note 1	3,729,818	39	
Shenzhen Futaihong Precision Industrial Co. Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	142,001	1	45 days	Note 1	Note 1	149,282	2	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	182,868	73	90 days	Note 1	Note 1	242,781	77	

			Transaction				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	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	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Purchases	$ 7,652,940	52	Net 120 days	Note 1	Note 1	($ 4,870,600)	(14)	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	9,513,756	37	90 days	Note 1	Note 1	9,197,828	49	
FIH (Hong Kong) Limited	Sharp Corporation	Associate	Sales	1,347,817	5	Net 25 days	Note 1	Note 1	564,525	3	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Associate	Sales	6,316,321	25	60 days	Note 1	Note 1	4,903,844	26	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	6,795,550	100	30 days	Note 1	Note 1	4,722,669	100	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Associate	Purchases	1,484,072	22	Net 60 days	Note 1	Note 1	(1,551,918)	(25)	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	1,187,800	35	Net 30 days	Note 1	Note 1	2,170,104	36	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	807,144	24	Net 60 days	Note 1	Note 1	812,317	13	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Associate	Sales	127,759	4	Net 30 days	Note 1	Note 1	92,955	2	
ShunSin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	111,144	18	60 days	Note 1	Note 1	113,652	22	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	2,729,254	79	60 days	Note 1	Note 1	5,619,017	80	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,045,821	16	15 days	Note 1	Note 1	2,262,147	28	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	168,988	3	90 days	Note 1	Note 1	4,933	-	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	17,577,778	90	Net 30 days	Note 1	Note 1	11,351,824	83	
Triple Win Technology (Shenzhen) Co., Ltd.	General Interface Solution Limited	Associate	Purchases	792,376	5	Net 90 days	Note 1	Note 1	(188,321)	(2)	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Associate	Purchases	390,085	2	Net 90 days	Note 1	Note 1	(530,307)	(6)	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Associate	Sales	111,369	43	90 days	Note 1	Note 1	162,916	63	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	490,849	10	90 days	Note 1	Note 1	691,961	8	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	165,919	3	Net 30 days	Note 1	Note 1	258,356	3	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	Sales	120,117	2	90 days	Note 1	Note 1	162,227	2	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,087,081	22	90 days	Note 1	Note 1	2,487,228	28	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	105,147	2	Net 60 days	Note 1	Note 1	105,545	1	
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	6,640,604	97	90 days	Note 1	Note 1	2,535,657	33	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Associate	Purchases	111,267	2	Net 90 days	Note 1	Note 1	(113,686)	(1)	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,362,590	100	Net 90 days	Note 1	Note 1	1,653,113	99	
Best Ever Industries Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	101,959	1	Net 60 days	Note 1	Note 1	76,806	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	4,551,084	43	Net 90 days	Note 1	Note 1	6,674,978	69	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corporation	Associate	Purchases	334,898	4	90 days after validation	Note 1	Note 1	(352,286)	(6)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Associate	Purchases	314,539	3	Net 60 days	Note 1	Note 1	(236,637)	(4)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Associate	Sales	635,595	6	Net 60 days	Note 1	Note 1	638,757	7	

Purchaser/seller	Counterparty	Relationship	Transaction: Purchases (Sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms: Unit price	Differences in transaction terms: Credit term	Notes/Accounts receivable (payable): Balance	Notes/Accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 590,520	100	45 days	Note 1	Note 1	$ 668,615	100	
Foxconn CZ S.R.O.	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	123,784	-	45 days	Note 1	Note 1	83,858	23	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	394,968	1	45 days	Note 1	Note 1	197,017	53	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	316,722	41	90 days	Note 1	Note 1	130,100	19	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	136,633	18	90 days	Note 1	Note 1	238,993	35	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	538,656	50	30 days	Note 1	Note 1	732,965	48	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	315,231	29	Net 90 days	Note 1	Note 1	436,367	29	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	452,348	-	90 days	Note 1	Note 1	767,504	100	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	298,510	68	30 days	Note 1	Note 1	7,291	7	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	142,831	32	30 days	Note 1	Note 1	100,612	93	
Shenzhen Fertile Plant International Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	126,868	7	Net 60 days	Note 1	Note 1	190,869	5	
Shenzhen Fertile Plant International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	106,070	6	Net 60 days	Note 1	Note 1	121,456	3	
Shenzhen Fertile Plant International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	227,319	13	Net 30 days	Note 1	Note 1	541,994	15	
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	3,461,669	100	30 days	Note 1	Note 1	4,177,668	64	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	120,516	-	90 days	Note 1	Note 1	121,238	71	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	11,708,863	98	90 days	Note 1	Note 1	11,781,588	100	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	649,625	99	60 days	Note 1	Note 1	530,198	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	322,938	2	90 days	Note 1	Note 1	317,831	4	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Associate	Purchases	195,637	1	Net 60 days	Note 1	Note 1	(279,686)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corporation	Associate	Purchases	112,678	1	Net 90 days	Note 1	Note 1	(149,364)	(1)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Associate	Purchases	288,331	1	Net 60 days	Note 1	Note 1	(188,080)	(1)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	354,703	1	Net 90 days	Note 1	Note 1	(95,058)	-	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associate	Sales	9,280,732	19	30 days	Note 1	Note 1	6,145,935	24	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associate	Purchases	190,110	-	30 days	Note 1	Note 1	(162,889)	(1)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Associate	Purchases	127,489	-	90 days after validation	Note 1	Note 1	(213,006)	(1)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Associate	Sales	289,040	1	60 days	Note 1	Note 1	208,545	1	
Foxconn Technology CZ s.r.o.	Ingrasys Technology Inc.	Subsidiary	Sales	114,646	3	45 days	Note 1	Note 1	109,320	21	
Foxconn Technology CZ s.r.o.	Foxconn CZ S.R.O.	Subsidiary	Sales	362,357	9	45 days	Note 1	Note 1	312,853	61	
Global Services Solutions S.R.O.	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	162,592	85	45 days	Note 1	Note 1	33,252	43	

			Transaction				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 279,167	4	Net 90 days	Note 1	Note 1	$ 30,586	15	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	148,569	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	120,270	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Ltd.	Associate	Sales	133,223	2	Net 90 days	Note 1	Note 1	26,367	13	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	349,074	42	30 days	Note 1	Note 1	354,325	42	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	484,328	58	30 days	Note 1	Note 1	491,936	58	
Futaihua Industry (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	151,317	-	90 days	Note 1	Note 1	218,053	-	
Futaihua Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	127,016,023	98	Net 30 days	Note 1	Note 1	191,195,500	87	
Futaihua Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	680,498	1	90 days	Note 1	Note 1	692,178	-	
Futaihua Industry (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	356,774	-	Net 60 days	Note 1	Note 1	6,255,642	3	
Futaihua Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	246,375	-	90 days	Note 1	Note 1	916,835	-	
Futaihua Industry (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Associate	Purchases	245,640	-	90 days	Note 1	Note 1	(350,729)	-	
Futaihua Industry (Shenzhen) Co., Ltd.	G-TECH Optoelectronics Corporation	Associate	Sales	184,500	-	Net 45 days	Note 1	Note 1	101,847	-	
Futaihua Industry (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Associate	Sales	314,965	-	60 days	Note 1	Note 1	465,188	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	891,341	13	60 days	Note 1	Note 1	286,211	5	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	823,116	12	90 days	Note 1	Note 1	982,005	17	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	1,260,918	18	Net 60 days	Note 1	Note 1	1,762,998	30	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	3,377,041	48	Net 60 days	Note 1	Note 1	2,011,111	35	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	101,096	1	60 days	Note 1	Note 1	119,598	2	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	304,176	4	Net 90 days	Note 1	Note 1	(308,840)	(6)	
Foxconn Precision Electronics (Yantai) Co., Ltd	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	699,284	58	90 days	Note 1	Note 1	956,443	69	
Foxconn Precision Electronics (Yantai) Co., Ltd	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	153,873	13	Net 90 days	Note 1	Note 1	138,336	10	
Foxconn Precision Electronics (Yantai) Co., Ltd	Yantai Fuzhun Precision Electronics Co., Ltd.	Associate	Purchases	115,317	11	Net 30 days	Note 1	Note 1	(85,315)	(9)	
Foxconn Precision Electronics (Yantai) Co., Ltd	Sharp Hong Kong Limited	Associate	Purchases	138,589	13	Net 60 days	Note 1	Note 1	(139,925)	(14)	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	224,378	1	90 days	Note 1	Note 1	214,734	1	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	261,523	1	30 days	Note 1	Note 1	149,136	1	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	18,865,553	52	Net 30 days	Note 1	Note 1	16,560,683	71	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	4,262,304	12	Net 90 days	Note 1	Note 1	6,106,716	26	
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	123,698	-	Net 30 days	Note 1	Note 1	144,004	1	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	175,094	-	90 days	Note 1	Note 1	240,764	-	

			Transaction				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	$ 154,786,644	97	Net 90 days	Note 1	Note 1	$ 142,285,615	96	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Associate	Purchases	385,204	-	60 days after validation	Note 1	Note 1	(374,802)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Associate	Purchases	139,317	-	Net 90 days	Note 1	Note 1	(156,024)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	201,889	75	Net 90 days	Note 1	Note 1	234,716	51	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	637,686	69	90 days	Note 1	Note 1	732,639	76	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	Sales	210,296	23	60 days	Note 1	Note 1	112,331	12	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co,. Ltd.	Associate	Sales	129,553	58	Net 45 days	Note 1	Note 1	67,443	15	
Anpinda Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	161,261	30	90 days	Note 1	Note 1	81,747	13	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	122,798	19	Net 90 days	Note 1	Note 1	122,682	12	
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration (Haining) Electronics Co., Ltd.	Subsidiary	Sales	1,658,552	14	Net 30 days	Note 1	Note 1	702,251	98	
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	18,818,513	59	30 days	Note 1	Note 1	19,148,943	99	
Futaihua Industry (Zhengzhou) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	Sales	107,015	1	Net 1 day	Note 1	Note 1	108,047	1	
Futaihua Industry (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	17,172,960	99	30 days	Note 1	Note 1	13,410,384	99	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	1,037,143	-	90 days	Note 1	Note 1	768,887	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Henan Future High-tech Co., Ltd.	Subsidiary	Sales	44,894,238	10	90 days	Note 1	Note 1	45,087,401	10	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	421,959,328	90	90 days	Note 1	Note 1	400,242,904	89	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	238,147	-	90 days	Note 1	Note 1	2,344,354	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	674,384	-	90 days	Note 1	Note 1	896,831	-	
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	8,351,532	37	30 days	Note 1	Note 1	21,604,772	64	
Profit New Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	833,349	4	Net 90 days	Note 1	Note 1	1,628,569	5	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	13,163,308	58	30 days	Note 1	Note 1	9,348,605	28	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	223,687	1	30 days	Note 1	Note 1	17,096	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	43,138,074	99	30 days	Note 1	Note 1	64,839,939	100	
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	100,543	-	30 days	Note 1	Note 1	101,146	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	311,665	-	Net 90 days	Note 1	Note 1	385,759	-	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	Sales	3,197,627	3	Net 90 days	Note 1	Note 1	3,681,169	3	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	Purchases	311,665	-	Net 90 days	Note 1	Note 1	(215,543)	-	
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	275,250	5	Net 45 days	Note 1	Note 1	317,412	7	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,044,438	35	60 days	Note 1	Note 1	651,921	15	

			Transaction				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	$ 202,605	3	Net 60 days	Note 1	Note 1	$ 203,819	5	
Competition Team Ireland Limited	Innolux Corporation	Other related party	Purchases	105,283	2	60 days	Note 1	Note 1	(110,851)	(3)	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	104,472,292	97	Net 90 days	Note 1	Note 1	122,144,480	97	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	2,412,679	2	90 days	Note 1	Note 1	3,665,793	3	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	Purchases	3,142,587	3	30 days	Note 1	Note 1	(4,785)	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Associate	Purchases	139,442	-	Net 90 days	Note 1	Note 1	(142,579)	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	126,683	14	Net 90 days	Note 1	Note 1	127,442	2	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	303,690	34	Net 60 days	Note 1	Note 1	505,289	7	
Simply Smart Limited	Futaihua Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	356,496	40	Net 60 days	Note 1	Note 1	5,549,989	76	
Scientific-Atlanta de Mexico, S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	601,752	100	90 days	Note 1	Note 1	202,767	100	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	9,396,763	89	90 days	Note 1	Note 1	10,398,782	84	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	549,235	5	90 days	Note 1	Note 1	617,335	5	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Subsidiary	Sales	520,431	5	90 days	Note 1	Note 1	583,370	5	
Hong Fujin Precision Industry (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	148,227	69	Net 90 days	Note 1	Note 1	149,105	75	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	587,643	3	Net 60 days	Note 1	Note 1	678,005	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,172,880	5	Net 60 days	Note 1	Note 1	653,639	2	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	170,463	1	30 days	Note 1	Note 1	71,880	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	372,489	2	90 days	Note 1	Note 1	221,594	1	
Foxconn Interconnect Technology Limited	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	107,381	-	90 days	Note 1	Note 1	151,610	-	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	475,807	2	Net 30 days	Note 1	Note 1	460,448	2	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	315,146	1	90 days	Note 1	Note 1	282,979	1	
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	136,729	1	90 days	Note 1	Note 1	137,281	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	377,383	2	Net 60 days	Note 1	Note 1	297,115	1	
Foxconn Interconnect Technology Limited	FIT Electronics Inc.	Subsidiary	Sales	738,371	3	Net 60 days	Note 1	Note 1	1,713,148	6	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	Sales	1,801,894	8	Net 90 days	Note 1	Note 1	1,524,814	5	
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	115,847	1	Net 60 days	Note 1	Note 1	87,876	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	184,475	1	Net 60 days	Note 1	Note 1	126,147	-	

			Transaction				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	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	Belkin International, Inc.	Subsidiary	Sales	$ 1,208,120	5	Net 90 days	Note 1	Note 1	$ 2,447,131	8	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corporation	Associate	Sales	320,038	1	90 days	Note 1	Note 1	451,732	1	
Foxconn Interconnect Technology Limited	Tai Jie Electronics Co., Ltd.	Associate	Sales	131,127	1	60 days	Note 1	Note 1	252,332	1	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Associate	Purchases	528,317	3	90 days	Note 1	Note 1	(540,959)	(2)	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Associate	Sales	199,156	1	90 days	Note 1	Note 1	337,701	1	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Associate	Sales	104,625	-	90 days	Note 1	Note 1	167,924	1	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	498,899	2	60 days	Note 1	Note 1	459,793	2	
FIT Electronics Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	195,729	33	60 days	Note 1	Note 1	51,498	17	
Jusda International Limited	Ingrasys Technology Inc.	Subsidiary	Sales	226,389	8	Net 60 days	Note 1	Note 1	192,881	6	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	115,530	4	Net 180 days	Note 1	Note 1	126,838	4	
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	Sales	127,556	4	Net 60 days	Note 1	Note 1	166,991	5	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	732,675	25	Net 180 days	Note 1	Note 1	638,906	20	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	281,967	9	Net 60 days	Note 1	Note 1	363,015	11	
Jusda International Limited	Innolux Corporation	Other related party	Sales	191,389	6	Net 90 days	Note 1	Note 1	180,061	6	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	245,368	100	60 days	Note 1	Note 1	45,544	100	
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	207,923	100	90 days after validation	Note 1	Note 1	126,279	100	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	6,816,842	35	75 days	Note 1	Note 1	5,064,324	30	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,960,308	10	Net 120 days	Note 1	Note 1	2,732,393	16	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Associate	Purchases	286,668	1	30 days	Note 1	Note 1	(231,840)	(2)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Associate	Sales	174,369	1	Net 75 days	Note 1	Note 1	183,060	1	
Chengdu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	111,955	83	90 days	Note 1	Note 1	244,757	95	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	147,897	31	90 days	Note 1	Note 1	281,632	49	
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	6,020,128	99	60 days	Note 1	Note 1	3,720,441	97	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,870,180	7	Net 90 days	Note 1	Note 1	2,140,481	10	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	15,762,518	57	Net 90 days	Note 1	Note 1	14,421,687	71	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ s.r.o.	Subsidiary	Sales	428,099	2	45 days	Note 1	Note 1	324,425	2	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	1,232,840	4	Net 90 days	Note 1	Note 1	1,018,782	5	

			Transaction				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 245,471	1	60 days	Note 1	Note 1	$ 248,402	1	
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,556,026	6	60 days	Note 1	Note 1	1,265,959	6	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	773,194	3	Net 45 days	Note 1	Note 1	432,070	2	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	114,624	-	30 days	Note 1	Note 1	436,446	2	
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	Sales	177,157	7	Net 60 days	Note 1	Note 1	307,890	18	
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	798,487	100	Net 30, 60 days	Note 1	Note 1	509,994	100	
Henan Yuzhan Technology Limited	Futaihua Industry (Zhengzhou) Co., Ltd.	Subsidiary	Sales	215,334	1	90 days	Note 1	Note 1	111,745	-	
Henan Yuzhan Technology Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	751,812	3	90 days	Note 1	Note 1	1,791,039	4	
Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	Sales	28,929,586	96	Net 30 days	Note 1	Note 1	38,946,896	95	
Jincheng Futaihua Precision Electronic Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	205,611	3	90 days	Note 1	Note 1	-	-	
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	Sales	6,822,835	90	90 days	Note 1	Note 1	11,764,100	94	
Jincheng Futaihua Precision Electronic Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Subsidiary	Sales	236,583	3	90 days	Note 1	Note 1	279,716	2	
Jincheng Futaihua Precision Electronic Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	Purchases	142,241	2	90 days	Note 1	Note 1	(232,672)	(3)	
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	742,473	85	Net 60 days	Note 1	Note 1	281,813	39	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co. Ltd.	Subsidiary	Sales	283,918	1	Net 90 days	Note 1	Note 1	233,135	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Industry (Zhengzhou) Co., Ltd.	Subsidiary	Sales	378,338	1	90 days	Note 1	Note 1	505,604	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	117,022	-	90 days	Note 1	Note 1	210,857	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	Sales	267,899	-	90 days	Note 1	Note 1	825,296	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	52,958,848	97	30 days	Note 1	Note 1	113,280,385	91	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Subsidiary	Sales	214,558	-	Net 90 days	Note 1	Note 1	311,779	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	649,102	99	90 days	Note 1	Note 1	438,584	99	
Sharp Jusda Logistics Corporation	Sharp Corporation	Associate	Sales	1,447,738	24	30 days	Note 1	Note 1	636,896	25	
Sharp Jusda Logistics Corporation	Sharp Corporation	Associate	Purchases	3,087,096	53	30 days	Note 1	Note 1	(1,771,534)	(44)	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Associate	Sales	476,967	8	30 days	Note 1	Note 1	189,431	8	
Sharp Jusda Logistics Corporation	Nanjing Sharp Electronics Co., Ltd.	Associate	Purchases	156,863	3	60 days	Note 1	Note 1	(20,699)	(1)	
Sharp Jusda Logistics Corporation	Dynabook Inc.	Associate	Sales	147,776	2	30 days	Note 1	Note 1	64,471	3	
Henan Future High-tech Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	148,956,719	97	90 days	Note 1	Note 1	134,297,969	99	
Henan Future High-tech Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	4,123,988	3	90 days	Note 1	Note 1	1,721,273	1	
Henan Future High-tech Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	Sales	232,029	-	90 days	Note 1	Note 1	233,637	-	
Chongqing Fugui Electronics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	148,790	11	60 days	Note 1	Note 1	155,912	16	

			Transaction				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	$ 1,203,111	89	Net 90 days	Note 1	Note 1	$ 778,353	82	
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	496,236	2	Net 90 days	Note 1	Note 1	557,490	1	
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	Sales	4,070,755	15	Net 90 days	Note 1	Note 1	8,965,595	16	
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	21,667,770	81	Net 90 days	Note 1	Note 1	45,140,430	82	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	100,829	-	Net 30, 60 days	Note 1	Note 1	96,836	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	3,898,155	2	Net 60 days	Note 1	Note 1	4,925,915	6	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	3,937,408	2	Net 180 days	Note 1	Note 1	8,373,069	10	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	10,689,444	5	Net 90 days	Note 1	Note 1	10,547,570	13	
Cloud Network Technology Singapore Pte. Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	365,059	-	Net 60 days	Note 1	Note 1	218,015	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	9,645,942	4	90 days	Note 1	Note 1	13,466,804	17	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,941,584	1	Net 90 days	Note 1	Note 1	1,160,795	1	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	248,676	-	30 days	Note 1	Note 1	299,920	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	470,902	-	Net 90 days	Note 1	Note 1	3,135,836	4	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	257,801	-	Net 60 days	Note 1	Note 1	293,224	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,282,827	1	Net 60 days	Note 1	Note 1	799,748	1	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	8,930,270	4	Net 180 days	Note 1	Note 1	24,826,308	30	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	142,284	-	30 days	Note 1	Note 1	127,709	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	4,436,452	2	90 days	Note 1	Note 1	4,977,274	6	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	10,794,061	5	90 days	Note 1	Note 1	8,650,880	11	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	Sales	125,529	-	Net 120 days	Note 1	Note 1	167,203	-	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Associate	Purchases	231,272	-	Net 60 days	Note 1	Note 1	(192,472)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Associate	Purchases	190,416	-	90 days after validation	Note 1	Note 1	(202,121)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Associate	Sales	129,227	-	60 days	Note 1	Note 1	71,405	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,172,091	11	45 days	Note 1	Note 1	767,055	96	
Shanxi Yuding Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	1,782,142	16	Net 90 days	Note 1	Note 1	4,150,424	34	
Shanxi Yuding Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	109,961	1	Net 30 days	Note 1	Note 1	265,057	2	

			Transaction				Differences in transaction terms		Notes/Accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	$ 6,995,844	62	Net 45 days	Note 1	Note 1	$ 7,719,848	62	
Shanxi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	Purchases	2,262,348	21	Net 90 days	Note 1	Note 1	(4,618,827)	(65)	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,672,650	5	Net 180 days	Note 1	Note 1	1,370,928	89	
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	202,735	-	30 days	Note 1	Note 1	476,157	-	
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	161,066	-	Net 45 days	Note 1	Note 1	388,160	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	121,130,245	99	30 days	Note 1	Note 1	135,571,737	99	
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	443,401	-	Net 45 days	Note 1	Note 1	393,173	-	
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	174,518	-	30 days	Note 1	Note 1	369,350	-	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	207,565	100	30 days	Note 1	Note 1	262,047	99	
Afe, Inc.	FII USA Inc.	Subsidiary	Sales	256,096	91	30 days	Note 1	Note 1	400	1	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	14,307,948	100	Net 60 days	Note 1	Note 1	26,062,354	100	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	191,237	3	Net 45 days	Note 1	Note 1	136,834	3	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	260,311	4	Net 45 days	Note 1	Note 1	202,239	5	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	178,649	2	60 days	Note 1	Note 1	10,057	-	
Fortunebay Technology Pte. Ltd.	Rising Stars Mobile India Private Limited	Subsidiary	Sales	117,351	2	Net 60 days	Note 1	Note 1	90,028	2	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	582,807	8	Net 45 days	Note 1	Note 1	291,683	7	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	419,496	6	Net 45 days	Note 1	Note 1	373,879	9	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,316,053	18	Net 45 days	Note 1	Note 1	717,333	18	
Fortunebay Technology Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	307,377	4	Net 45 days	Note 1	Note 1	150,572	4	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	121,781	2	Net 45 days	Note 1	Note 1	31	-	
Fortunebay Technology Pte. Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	387,848	5	Net 45 days	Note 1	Note 1	166,703	4	
Fortunebay Technology Pte. Ltd.	Henan Future High-tech Co., Ltd.	Subsidiary	Sales	1,764,622	24	Net 45 days	Note 1	Note 1	799,771	20	
Fortunebay Technology Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	146,997	2	Net 45 days	Note 1	Note 1	90,958	2	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	531,990	7	Net 45 days	Note 1	Note 1	440,605	11	
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	2,766,412	98	Net 90 days	Note 1	Note 1	3,110,813	98	
Wuhan Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	Purchases	178,521	2	Net 90 days	Note 1	Note 1	(200,701)	(21)	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Industry (Zhengzhou) Co., Ltd.	Subsidiary	Sales	314,941	13	90 days	Note 1	Note 1	316,144	12	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	247,739	10	90 days	Note 1	Note 1	278,519	10	
Hebi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	Sales	1,351,185	57	90 days	Note 1	Note 1	1,381,314	52	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	105,161	11	30 days	Note 1	Note 1	162,191	14	

Purchaser/seller	Counterparty	Relationship	Transaction: Purchases (Sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms: Unit price	Differences in transaction terms: Credit term	Notes/Accounts receivable (payable): Balance	Notes/Accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Subsidiary	Sales	$ 106,287	11	Net 30 days	Note 1	Note 1	$ 116,103	10	
Triple Win Technology ((Jincheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,970,340	80	90 days	Note 1	Note 1	749,634	78	
Triple Win Technology ((Jincheng) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	338,386	14	90 days	Note 1	Note 1	87,982	9	
Belkin International, Inc.	CyberTAN Technology Inc.	Associate	Purchases	293,326	11	Net 75 days	Note 1	Note 1	(61,192)	-	
Linksys Holdings Inc.	Belkin International, Inc.	Subsidiary	Sales	114,926	8	Net 90 days	Note 1	Note 1	257,867	69	
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	150,249	37	90 days	Note 1	Note 1	383,195	100	
Polight Technologies Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	111,994	100	30 days	Note 1	Note 1	84,207	100	
Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	209,161	64	60 days after validation	Note 1	Note 1	235,148	69	
Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	Sales	102,100	31	90 days	Note 1	Note 1	103,149	30	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,014,314	100	90 days	Note 1	Note 1	2,452,090	100	
Hengyang Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	451,664	86	Net 60 days	Note 1	Note 1	548,901	86	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	827,243	76	30 days	Note 1	Note 1	233,691	69	
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	579,760	4	45 days	Note 1	Note 1	601,373	5	
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	12,110,394	95	90 days	Note 1	Note 1	10,674,590	94	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	236,319	50	30 days	Note 1	Note 1	197,012	46	
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	409,478	49	30 days	Note 1	Note 1	111,321	26	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	151,100	2	90 days	Note 1	Note 1	150,936	4	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more
March 31, 2021

Table 8

Expressed in thousands of TW
(Except as otherwise indicated)

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Ltd. and subsidiaries	Subsidiary	$ 140,422,392	1	$ 12,333,245	Subsequent collection	$ 56,463,225	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Ltd. and subsidiaries	Subsidiary	63,435,069 (shown as other receivables) (Note)	-	23,920,072	Subsequent collection	17,615,393	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	183,107,308 (shown as other receivables) (Note)	-	15,436	Subsequent collection	79,852,956	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	173,124,064 (shown as other receivables) (Note)	-	20,334,692	Subsequent collection	30,092,454	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	95,892,141 (shown as other receivables) (Note)	-	1,334,036	Subsequent collection	22,259,378	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	128,212,436 (shown as other receivables) (Note)	-	7,132,010	Subsequent collection	26,370,163	-
Hon Hai Precision Industry Co., Ltd.	Funning Precision Component Co., Ltd.	Subsidiary	536,983	2	70,786	Subsequent collection	153,109	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	110,854,607	-	5,204,134	Subsequent collection	48,344,142	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	6,269,356	1	327,504	Subsequent collection	1,548,390	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	352,832	1	23,664	Subsequent collection	57,525	-
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	143,317	1	-	-	62,383	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Associate	11,310,342	-	-	-	-	4,241
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Associate	243,301	1	-	-	74,994	91
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	435,822	1	204	Subsequent collection	159,360	163
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	585,465	1	-	-	162,514	220
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	564,182	1	-	-	142,540	212
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Associate	238,788	1	-	-	41,684	90
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Associate	145,658	1	-	-	63,581	55
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Associate	848,571	3	60,793	Subsequent collection	838,577	318
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Associate	352,561	-	-	-	320,048	132
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Associate	328,648	1	-	-	60,373	123
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Associate	595,695	1	2,918	Subsequent collection	254,849	223
Hon Hai Precision Industry Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Associate	602,619	-	-	-	-	226

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
ShunSin Technology (Zhongshan) Limited	ShunSin Technology Holdings Limited	Subsidiary	$ 925,658	1	$ -	-	$ 576,441	$ -
ShunSin Technology (Zhongshan) Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	358,041	1	-	-	180,744	-
Ambit Microsystems (Shanghai) Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	274,166	1	108,447	Subsequent collection	165,718	-
Ambit Microsystems (Shanghai) Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,039,510	2	264,038	Subsequent collection	775,472	-
Ambit Microsystems (Shanghai) Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	298,520	-	214,728	Subsequent collection	298,520	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	5,933,963	3	-	-	-	-
Ingrasys Technology Inc.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	156,496	6	-	-	-	-
Ingrasys Technology Inc.	Foxconn Technology (India) Private Limited	Subsidiary	699,108	2	-	-	-	-
Ingrasys Technology Inc.	Foxconn Technology CZ s.r.o.	Subsidiary	689,900	2	-	-	-	-
Ingrasys Technology Inc.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,056,539	4	-	-	-	-
Ingrasys Technology Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	160,354	5	-	-	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	8,044,262	1	-	-	-	-
Ingrasys Technology Inc.	Ingrasys Technology Korea, Inc.	Subsidiary	453,176	1	-	-	-	-
Ingrasys Technology Inc.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	822,669	10	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	229,664	2	-	-	-	-
Ingrasys Technology Inc.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	899,989	6	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	208,899	6	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	256,206	4	-	-	-	-
Foxnum Technology Co., Ltd.	Hongyi Electromechanical Technology (Anhui) Co., Ltd.	Subsidiary	163,065	-	163,065	Subsequent collection	527	-
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	113,216	6	-	-	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	670,795	2	-	-	-	-
Socle Technology Corp.	Socle Technology Corporation (Shanghai)	Subsidiary	102,480	-	-	-	102,480	-
Socle Technology Corp.	Fitipower Integrated Technology Inc.	Associate	380,223	1	-	-	380,223	143
Honling Technology Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	425,764	1	-	-	-	-
Honling Technology Co., Ltd.	Mega Well Limited	Subsidiary	220,450	2	-	-	-	-
Foxconn Global Network Corp.	Asia Pacific Telecom Co., Ltd.	Subsidiary	236,568	-	-	-	74,571	-
Shenzhen Futaihong Precision Industrial Co. Ltd.	Qunmai Communication System, Inc.	Subsidiary	105,155	5	-	-	-	-
Shenzhen Futaihong Precision Industrial Co. Ltd.	FIH (Hong Kong) Limited	Subsidiary	3,729,818	7	-	-	-	-
Shenzhen Futaihong Precision Industrial Co. Ltd.	Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Subsidiary	149,282	2	-	-	-	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	242,781	3	-	-	-	-

Creditor	Counterparty	Relationship	Balance as at March 31, 2021		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date		Allowance for doubtful accounts	
						Amount	Action taken				
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co. Ltd.	Subsidiary	$	289,304	2	$ -	-	$	-	$	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary		9,197,828	3	-	-		-		-
FIH (Hong Kong) Limited	Sharp Corporation	Associate		564,525	9	-	-		-		212
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Associate		4,903,844	8	-	-		-		1,839
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary		4,722,669	7	-	-		-		-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary		4,870,600	4	-	-		-		-
Foxconn (Far East) Limited	Oriental Dragon Holdings Limited	Subsidiary		136,992	-	136,992	Subsequent collection		-		-
Foxconn (Far East) Limited	Foxteq Holdings Inc.	Subsidiary		136,992	-	136,992	Subsequent collection		-		-
Foxconn (Far East) Limited	Foxconn (Far East) Holdings Limited	Subsidiary		136,992	-	136,992	Subsequent collection		-		-
Precision Technology Investment Pte. Ltd. - Singapore	Simply Smart Limited	Subsidiary		100,970	-	-	-		16,669		-
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co. Ltd.	Subsidiary		194,469	-	20,845	Subsequent collection		20,575		-
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiary		116,592	1	3,345	Subsequent collection		18,985		-
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary		146,765	-	27,333	Subsequent collection		71,371		-
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary		2,170,104	-	17,276	Subsequent collection		883,951		-
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary		188,485	-	20,454	Subsequent collection		106,870		-
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary		812,317	1	254,527	Subsequent collection		307,367		-
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary		159,540	-	30,702	Subsequent collection		6,718		-
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary		563,697	-	136,300	Subsequent collection		78,412		-
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary		206,532	-	1,876	Subsequent collection		109,370		-
ShunSin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary		113,652	2	-	-		-		-
Fuding Precision Components (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary		5,619,017	2	2,517,742	Subsequent collection		3,012,416		-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary		2,262,147	-	-	-		1,305,226		-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary		11,351,824	1	-	-		3,333,682		-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Associate		162,916	1	-	-		20,219		61
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary		691,961	-	-	-		16,153		-
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary		258,356	1	-	-		28,550		-
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary		162,227	1	-	-		-		-
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary		2,487,228	-	-	-		-		-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary		105,545	5	15,076	Subsequent collection		72,517		-
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary		2,535,657	4	-	-		2,535,657		-

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Electronic Industry Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	$ 1,653,113	3	$ 391,225	Subsequent collection	$ 403,151	$ -
Competition Team Technologies Ltd.	Armadale Holdings Ltd.	Subsidiary	303,073	-	-	-	-	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	6,674,978	1	2,665	Subsequent collection	1,976,670	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Guizhou Fuhuada Electronic Co., Ltd.	Subsidiary	205,761	-	205,761	Subsequent collection	-	-
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Associate	638,757	1	-	-	275,482	240
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	668,615	1	-	-	111,447	-
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	109,018	-	27,300	Subsequent collection	13,165	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	197,017	5	-	-	-	-
Fujin Precision Industry (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	130,100	3	-	-	130,100	-
Fujin Precision Industry (Jincheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	238,993	-	85,384	Subsequent collection	15,443	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	732,965	1	-	-	113,219	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industry (Kunshan) Co., Ltd.	Subsidiary	436,367	1	-	-	127,795	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuyu Precision Components (Kunshan) Co., Ltd.	Associate	140,297	1	-	-	48,133	53
Foxconn Ems, Inc.	Profit New Limited	Subsidiary	148,792	1	-	-	49,743	-
PCE Technology Inc.	Simply Smart Limited	Subsidiary	113,444	1	29,227	Subsequent collection	32,968	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	767,504	-	-	-	-	-
Shenzhen Fuhongjie Technology Services Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	141,365	1	109,426	Subsequent collection	50,194	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	100,612	3	-	-	72,348	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	119,676	-	-	-	6,496	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	190,869	1	-	-	80,095	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	129,850	-	6,803	Subsequent collection	34,528	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	121,456	1	-	-	35,495	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	541,994	-	326,176	Subsequent collection	150,336	-
Shenzhen Fertile Plant International Logistics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	101,765	-	-	-	4,120	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	4,177,668	3	397,860	Subsequent collection	2,123,515	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	121,238	5	-	-	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	11,781,588	4	-	-	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	530,198	1	-	-	255,497	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	317,831	1	-	-	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	199,532	-	28,013	Subsequent collection	27,412	-

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Subsidiary	$ 108,453	-	$ 79,228	Subsequent collection	$ 74,548	$ -
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Associate	6,145,935	1	-	-	2,887,063	2,305
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Associate	208,545	1	-	-	111,184	78
Foxconn Technology CZ s.r.o.	Ingrasys Technology Inc.	Subsidiary	109,320	8	-	-	-	-
Foxconn Technology CZ s.r.o.	Foxconn CZ S.R.O.	Subsidiary	312,853	9	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Huizhou Tekcon Electronics Co., Ltd.	Associate	315,887	1	203,955	Subsequent collection	64,042	118
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	354,325	1	-	-	72,182	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	491,936	1	-	-	173,377	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co. Ltd.	Subsidiary	108,149	1	1,826	Subsequent collection	28,067	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	109,848	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	4,275,032	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	218,053	1	949	Subsequent collection	52,921	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	14,719,361	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	191,195,500	1	92,144,053	Subsequent collection	27,577,522	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	692,178	1	5,169	Subsequent collection	1,301	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	6,255,642	-	6,081,123	Subsequent collection	5,652,733	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	916,835	-	510,536	Subsequent collection	338,186	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-TECH Optoelectronics Corporation	Associate	101,847	4	-	-	-	38
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Associate	465,188	1	7,258	Subsequent collection	-	174
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	286,211	2	-	-	286,211	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	982,005	1	824,196	Subsequent collection	283,488	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	1,762,998	1	495,129	Subsequent collection	793,547	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	2,011,111	2	-	-	858,123	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	101,953	-	101,953	Subsequent collection	-	-
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	119,598	1	17,597	Subsequent collection	36,497	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	956,443	1	-	-	231,805	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	138,336	1	-	-	81,190	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	214,734	5	-	-	-	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	149,136	4	-	-	-	-
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	16,560,683	3	-	-	-	-

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 6,106,716	3	$ -	-	$ -	$ -
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	144,004	4	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	240,764	1	4,817	Subsequent collection	50,982	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	142,285,615	1	-	-	46,919,202	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	234,716	1	13,817	Subsequent collection	87	-
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	732,639	5	305,731	Subsequent collection	339,679	-
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	112,331	5	-	-	-	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co., Ltd.	Subsidiary	267,898	-	267,898	Subsequent collection	-	-
Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Subsidiary	152,325	-	-	-	-	-
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	122,682	1	46,774	Subsequent collection	79,950	46
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration (Haining) Electronics Co., Ltd.	Subsidiary	702,251	2	-	-	-	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	19,148,943	-	183,372	Subsequent collection	714,238	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	108,047	8	-	-	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	13,410,384	5	2,876,874	Subsequent collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	768,887	-	229,403	Subsequent collection	17,741	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	251,273	-	-	-	116,482	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Future High-tech Co., Ltd.	Subsidiary	45,087,401	2	38,181,132	Subsequent collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	400,242,904	1	-	-	73,707,056	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	2,344,354	-	306,119	Subsequent collection	1,138,184	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	896,831	1	11,277	Subsequent collection	-	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	21,604,772	1	9,475,727	Subsequent collection	-	-
Profit New Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,628,569	1	338,651	Subsequent collection	19,293	-
Profit New Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	1,099,582	-	18,955	Subsequent collection	770	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	9,348,605	3	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	64,839,939	1	-	-	-	-
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	101,146	2	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	385,759	1	-	-	-	-
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	3,681,169	1	-	-	959,298	1,380
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiary	317,412	1	-	-	129,026	-

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Competition Team Ireland Limited	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	$ 651,921	3	$ -	-	$ 615,519	$ -
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	203,819	1	-	-	19,975	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	122,144,480	1	-	-	29,237,004	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	3,665,793	1	-	-	172,774	-
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	127,442	1	-	-	-	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	505,289	1	471,227	Subsequent collection	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	5,549,989	-	5,191,356	Subsequent collection	5,375,720	-
Scientific-Atlanta de Mexico, S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	202,767	3	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	523,368	-	523,368	Subsequent collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	104,558	-	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	10,398,782	1	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	617,335	2	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Subsidiary	583,370	2	-	-	-	-
Hongfujin Precision Industry (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	149,105	1	-	-	-	-
Foxconn Interconnect Technology Limited	Fuding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	678,005	4	-	-	126,190	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	653,639	7	148,210	Subsequent collection	571,924	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	221,594	6	16,582	Subsequent collection	87,142	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	151,610	3	79,772	Subsequent collection	43,441	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	460,448	6	135,727	Subsequent collection	171,689	-
Foxconn Interconnect Technology Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	282,979	5	-	-	167,819	-
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	137,281	5	-	-	37,769	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	297,115	5	55,243	Subsequent collection	30,123	-
Foxconn Interconnect Technology Limited	New Beyond Maximum Industrial Limited	Subsidiary	8,214,726	1	-	-	2,131,513	-
Foxconn Interconnect Technology Limited	FIT Electronics Inc.	Subsidiary	1,713,148	2	467,869	Subsequent collection	272,979	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	1,524,814	4	-	-	257,660	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	126,147	7	467	Subsequent collection	64,379	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,447,131	2	58,892	Subsequent collection	143,634	-

					Overdue receivables			
Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Amount	Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	$ 139,252	3	$ 79,895	Subsequent collection	$ 40,695	$ -
Foxconn Interconnect Technology Limited	Pan-International Industrial Corporation	Associate	451,732	3	15,886	Subsequent collection	135	169
Foxconn Interconnect Technology Limited	Tai Jie Electronics Co., Ltd.	Associate	252,332	2	-	-	32,335	95
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Associate	337,701	2	83,944	Subsequent collection	234,409	127
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Associate	167,924	5	25,664	Subsequent collection	35,987	63
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Associate	459,793	4	-	-	155,925	172
Jusda International Limited	Ingrasys Technology Inc.	Subsidiary	192,881	1	-	-	51,914	-
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	126,838	1	-	-	118,364	-
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	166,991	1	-	-	8,042	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	638,906	1	-	-	278,521	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	363,015	1	-	-	47,848	-
Jusda International Limited	Jusda Supply China Management Corporation	Subsidiary	217,335	-	-	-	76,012	-
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	114,107	-	-	-	43,572	-
Jusda International Limited	Innolux Corporation	Other related party	180,061	1	-	-	27,945	68
Chongqing Jingmei Precision Electronic Co., Ltd.	Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	126,279	2	-	-	-	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	113,441	1	-	-	25,454	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	104,276	-	-	-	98,733	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Associate	123,130	1	-	-	23,148	46
Fushirui Zhengzhou Precision Industry Co., Ltd.	IPL International Limited	Subsidiary	127,346	-	-	-	-	-
Hongfuzhun Precision Industry (Shenzhen) Co. Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	312,363	-	148,762	Subsequent collection	8,669	-
Hongfuzhun Precision Industry (Shenzhen) Co. Ltd.	IPL International Limited	Subsidiary	250,055	-	631	Subsequent collection	55,979	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	5,064,324	1	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,732,393	1	-	-	505,455	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Associate	183,060	1	10,607	Subsequent collection	11,355	69
Chengdu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	244,757	1	91,481	Subsequent collection	76,227	-
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	281,632	7	24,657	Subsequent collection	-	-
Anhui Hongqing Precision Machine Co., Ltd.	Hongyi Electromechanical Technology (Anhui) Co., Ltd.	Subsidiary	144,716	-	143,896	Subsequent collection	3,056	-
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	3,720,441	5	-	-	1,341,511	-

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	$ 2,140,481	-	$ -	-	$ -	$ -
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	14,421,687	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ s.r.o.	Subsidiary	324,425	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,018,782	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	248,402	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	1,265,959	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	432,070	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	436,446	1	-	-	-	-
Falcon Precision Trading Pte. Ltd.	Hongfutai Precision Electrons (Yantai) Co., Ltd.	Subsidiary	182,499	-	-	-	182,499	-
Falcon Precision Trading Pte. Ltd.	Hongfucheng Precision Electronics (Chengdu) Limited	Subsidiary	103,197	-	103,197	Subsequent collection	-	-
Foxconn Industrial Internet Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	131,233	1	23,175	Subsequent collection	-	-
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	307,890	2	1,624	Subsequent collection	50,272	-
Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	509,994	1	-	-	-	-
Henan Yuzhan Technology Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	111,745	4	-	-	-	-
Henan Yuzhan Technology Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,791,039	1	10	Subsequent collection	-	-
Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	38,946,896	3	20,646,495	Subsequent collection	18,373,607	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	230,308	-	221,277	Subsequent collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	11,764,100	2	7,852,757	Subsequent collection	4,591,050	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Subsidiary	279,716	6	15,220	Subsequent collection	-	-
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	281,813	1	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co. Ltd.	Subsidiary	233,135	6	108,773	Subsequent collection	109,013	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	505,604	2	58,203	Subsequent collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	210,857	1	116,577	Subsequent collection	88,736	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	825,296	1	126,435	Subsequent collection	365,418	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	1,117,121	-	1,090,163	Subsequent collection	496	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	5,446,639	-	5,446,639	Subsequent collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	1,055,650	-	998,292	Subsequent collection	995,771	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	113,280,385	2	84,925,483	Subsequent collection	24,548,300	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	821,154	-	177	Subsequent collection	809,828	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Subsidiary	311,779	4	-	-	32,621	-

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hengyang Yuzhan Precision Technology Co., Ltd.	Subsidiary	$ 166,519	-	$ 166,275	Subsequent collection	$ 1,487	$ -
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	438,584	1	438,584	Subsequent collection	-	-
Sharp Jusda Logistics Corporation	Jusda Supply China Management Corporation	Subsidiary	129,883	1	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Associate	636,896	2	-	-	636,843	239
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Associate	189,431	2	-	-	189,431	71
Henan Future High-tech Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	134,297,969	2	-	-	4,635,179	-
Henan Future High-tech Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	1,721,273	5	239,283	Subsequent collection	707,531	-
Henan Future High-tech Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	233,637	2	-	-	106,639	88
Chongqing Fugui Electronics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	155,912	5	-	-	-	-
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	778,353	5	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	134,864	-	41,692	Subsequent collection	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	557,490	3	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	8,965,595	2	2,308,073	Subsequent collection	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	45,140,430	2	14,510,392	Subsequent collection	6,883,495	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	4,925,915	-	209,612	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	8,373,069	-	31,431	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	10,547,570	1	135,268	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	218,015	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	13,466,804	2	141,469	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	1,160,795	2	4,735	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	299,920	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	3,135,836	3	376,149	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	293,224	-	14,035	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	799,748	-	8,466	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	24,826,308	2	734,155	Subsequent collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	127,709	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	4,977,274	3	28,456	Subsequent collection	-	-

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	$ 8,650,880	1	$ 98,994	Subsequent collection	$ -	$ -
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	167,203	2	176	Subsequent collection	-	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	767,055	3	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	5,666,205	1	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	115,933	1	12,408	Subsequent collection	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	4,150,424	2	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	265,057	2	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	7,719,848	3	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,370,928	-	28,392	Subsequent collection	-	-
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	476,157	1	-	-	-	-
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	388,160	1	-	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	135,571,737	2	-	-	-	-
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	393,173	2	-	-	-	-
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	369,350	1	-	-	-	-
IPL International Limited	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Subsidiary	101,287	1	-	-	-	-
Jusda Supply China Management Corporation	Jusda International Limited	Subsidiary	162,282	1	78,093	Subsequent collection	-	-
Fusheng Photoelectric Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	262,047	4	-	-	-	-
Hongfucheng Precision Electronics (Chengdu) Limited	Falcon Precision Trading Pte. Ltd.	Subsidiary	26,062,354	-	15,241,990	Subsequent collection	25,178,411	-
Fortunebay Technology Pte. Ltd.	Ambit Microsystems (Shanghai) Ltd.	Subsidiary	136,834	2	-	-	70,915	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	202,239	2	-	-	57,526	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	291,683	2	-	-	212,460	-
Fortunebay Technology Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	373,879	2	-	-	151,124	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	717,333	2	-	-	317,982	-
Fortunebay Technology Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	150,572	2	-	-	58,589	-
Fortunebay Technology Pte. Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	166,703	2	-	-	128,421	-
Fortunebay Technology Pte. Ltd.	Henan Future High-tech Co., Ltd.	Subsidiary	799,771	4	-	-	623,457	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	440,605	2	-	-	325,069	-
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	3,110,813	1	-	-	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	316,144	5	-	-	-	-

Creditor	Counterparty	Relationship	Balance as at March 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	$ 278,519	4	$ 202,131	Subsequent collection	$ -	$ -
Hebi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	1,381,314	4	68,252	Subsequent collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	160,776	2	128,098	Subsequent collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	174,441	3	23,879	Subsequent collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Associate	108,128	3	-	-	-	41
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	162,191	3	49,136	Subsequent collection	-	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Subsidiary	116,103	7	40,159	Subsequent collection	-	-
Triple Win Technology ((Jincheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	749,634	4	-	-	574,467	-
Linksys Holdings Inc.	Belkin International, Inc.	Subsidiary	257,867	4	81,965	Subsequent collection	33,150	-
Bang Tai International Logistics Corporation	Jusda International Limited	Subsidiary	218,357	-	75,123	Subsequent collection	-	-
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	383,195	1	-	-	-	-
Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	235,148	2	-	-	-	-
Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Henan Yuzhan Technology Limited	Subsidiary	103,149	1	176	Subsequent collection	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,452,090	2	-	-	-	-
Hengyang Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	548,901	4	40,258	Subsequent collection	-	-
Shunyun Technology Holdings Limited	ShunYun Technology (Zhongshan) Limited	Subsidiary	118,942	1	-	-	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	233,691	5	1,033	Subsequent collection	-	-
Premier Image Technology (China) Ltd.	Quanyida Technology (Foshan) Co., Ltd.	Associate	132,155	1	-	-	39,304	50
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	601,373	5	-	-	-	-
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	10,674,590	5	-	-	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	197,012	1	-	-	38,022	-
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	111,321	5	-	-	111,321	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	150,936	2	-	-	21,401	-

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 three-month period ended March 31, 2021

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

				Transaction			
No. (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Ltd. and subsidiaries	Subsidiary	Accounts receivable	$ 140,422,392	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Ltd. and subsidiaries	Subsidiary	Other receivables	63,435,069	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Ltd. and subsidiaries	Subsidiary	Purchases	454,492,104	Note 3	34
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Ltd. and subsidiaries	Subsidiary	Accounts payable	424,894,340	Note 3	12
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	173,124,064	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	95,892,141	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	183,107,308	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	110,854,607	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	95,749,374	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	125,331,508	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	128,212,436	Note 3	4
1	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	17,577,778	Note 3	1
1	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	191,195,500	Note 3	6
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	127,016,023	Note 3	9
3	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	18,865,553	Note 3	1
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	142,285,615	Note 3	4
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	154,786,644	Note 3	11
5	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	18,818,513	Note 3	1
6	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	17,172,960	Note 3	1
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Future High-tech Co., Ltd.	Subsidiary	Accounts receivable	45,087,401	Note 3	1
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Future High-tech Co., Ltd.	Subsidiary	Sales	44,894,238	Note 3	3
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	400,242,904	Note 3	12
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	421,959,328	Note 3	31
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	64,839,939	Note 3	2

				Transaction			
No. (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 43,138,074	Note 3	3
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	122,144,480	Note 3	4
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	104,472,292	Note 3	8
10	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	15,762,518	Note 3	1
11	Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	Accounts receivable	38,946,896	Note 3	1
11	Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	Sales	28,929,586	Note 3	2
12	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	113,280,385	Note 3	3
12	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	52,958,848	Note 3	4
13	Henan Future High-tech Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	134,297,969	Note 3	4
13	Henan Future High-tech Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	148,956,719	Note 3	11
14	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	45,140,430	Note 3	1
14	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	21,667,770	Note 3	2
15	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	135,571,737	Note 3	4
15	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	121,130,245	Note 3	9
16	Hongfucheng Precision Electronics (Chengdu) Limited	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	14,307,948	Note 3	1

Note 1: The information of transactions between the Company and the consolidated subsidiaries should be noted in "No." column.
(1) The number 0 represents the parent company.
(2) The consolidated subsidiaries are numbered in order from number 1.

Note 2: The transaction relationships with the counterparties are as follows. Please specify the type (The same transaction shall not be disclosed repetitively. For example, if the transaction between the parent company and a subsidiary has been disclosed by the parent company, it need not be disclosed by the subsidiary.
Transactions between one subsidiary and another subsidiary, if one subsidiary has disclosed the transaction, the other subsidiary does not have to disclose it again):
(1) The parent company to the consolidated subsidiary.
(2) The consolidated subsidiary to the parent 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 the aforementioned transactions with related parties were based on the financial statements of the company for the same period which was not reviewed by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees
March 31, 2021

Table 10

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at March 31, 2021: Number of shares	Shares held as at March 31, 2021: Ownership (%)	Shares held as at March 31, 2021: Book value	Net profit (loss) of the investee for the period ended March 31, 2021	Investment income (loss) recognized by the Company for the period ended March 31, 2021	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	$ 1,269,862,734	$ 26,048,340	$ 25,958,392	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment, display equipment and related parts	34,432,479	34,432,479	130,000,000	21	46,228,767	2,761,965	648,069	Note 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	12,799,049	12,799,049	343,010,000	100	14,036,812	85,628	85,625	
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	27,324,526	405,047	396,760	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,128,730,000	100	20,961,929	290,729	290,729	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	17,719,657	43,081	43,081	Note 1
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	48,445,373	1,352,043	1,352,043	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. - Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	10,329,587	354,861	354,861	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	706,721	41,099	40,881	
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebg Industria De Eletronicos Ltda. - Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	76,160	(147,361)	(147,346)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripherals, power supplies and components	481,782	481,782	139,725,803	10	12,183,064	982,720	97,733	Notes 1 & 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	47,555,421	46,728,413	1,551,385,967	100	61,659,111	4,015,773	4,015,773	Note 1

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at March 31, 2021: Number of shares	Shares held as at March 31, 2021: Ownership (%)	Shares held as at March 31, 2021: Book value	Net profit (loss) of the investee for the period ended March 31, 2021	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Footnote
Hon Hai Precision Industry Co., Ltd.	Hongyuan International Investment Co., Ltd.	Taiwan	Investment holding	$ 1,611,500	$ 1,611,500	341,678,900	100	$ 4,917,003	$ 82,016	$ 82,016	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	4,456,506	81,359	81,359	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	12,416,394	12,416,394	403,837,543	54	11,161,588	(210,801)	(1,153,850)	Notes 1 & 9
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	3,247,330	3,247,330	72,163,188	100	1,432,025	(985)	(985)	
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	2,609,609	200,493	31,711	Notes 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	815,433	(11,609)	(11,609)	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and provision of information software services	1,836,463	1,836,463	183,646,250	75	952,243	10,535	7,881	
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	101,219	39,456	643	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	460,291	(2,591)	(1,674)	Note 5
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third-generation mobile telecom services	16,821,609	16,821,609	1,253,026,812	33	10,846,609	(1,418,382)	(458,368)	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	177,303	543,996	1,695	Note 8
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorization and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	7,850,321	7,850,321	785,032,075	51	7,667,182	(126,784)	(64,662)	
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corp.	Taiwan	Design, manufacture and sale of electronic components and software	211,386	211,386	21,138,600	40	151,364	41,698	16,509	Note 10
Hon Hai Precision Industry Co., Ltd.	Others	Others		168,011	163,843	-	-	98,802	(2,469)	(2,467)	Note 11

				Initial investment amount		Shares held as at March 31, 2021					
Investor	Investee	Location	Main business activities	Balance as at March 31, 2021	Balance as at December 31, 2020	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the period ended March 31, 2021	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Footnote
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment, display equipment and related parts	$ 24,973,175	$ 24,973,175	91,555,069	15	$ 32,208,314	$ 2,761,965	$ 464,211	Note 6
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripherals, power supplies and components	1,992,567	1,992,567	277,194,573	20	24,386,449	982,720	193,790	Notes 2 & 12
Hon Yuan, Bao Shin, Hon Chi and Hon Ying	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	748,817	200,493	8,833	Notes 3 & 12
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	574,326	(16,308)	(2,787)	Note 12
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	272,515	(5,565)	646	Note 12
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	17	1,033,216	307,632	54,895	Note 12
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	3,595,854	543,996	128,460	Notes 8 & 12
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Manufacture and sales of machinery, computer and peripheral devices	819,762	819,762	40,528,316	100	18,370	(5,034)	(5,034)	Note 12
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	181,013	(2,566)	(1,449)	Note 12
Hyield	Burrage Capital Healthcare Offshare Fund II Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	586,007	195,225	195,225	Note 12
Hyield, Hon Yuan, Bao Shin and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	585,000	585,000	45,450,167	27	1,677,560	880,262	220,246	Note 12
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	569,315	(34,582)	(7,130)	Note 12
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMDLEDs, imports, exports and sales of relevant material and semi-manufactured goods	353,120	353,120	17,559,000	12	331,631	32,176	3,467	Note 12

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at March 31, 2021: Number of shares	Shares held as at March 31, 2021: Ownership (%)	Shares held as at March 31, 2021: Book value	Net profit (loss) of the investee for the period ended March 31, 2021	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Footnote
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	$ 516,552	($ 22,579)	($ 14,176)	Note 12
Bao Shin, Hyield, and Hon Chi	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third-generation mobile telecom services	3,045,178	3,045,178	302,022,004	8	2,414,975	(1,418,382)	(110,482)	Notes 7 & 12
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and accessories and activation of mobile phone numbers	273,444	273,444	12,777,765	30	231,750	(31,368)	(9,257)	Note 12
Hyield, Hon Yuan, Bao Shin and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	906,334	906,334	18,486,687	27	497,406	(17,400)	(4,504)	Note 12
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		2,425,981	2,425,981	-		2,330,295	260,992	179,015	Note 11

Note 1. The investment income recognized for this period had eliminated unrealized gain or loss on the transactions between the Company and its investees.
Note 2. The Company and the direct and indirect investee companies own 29.48% of Foxconn Technology Co., Ltd.'s outstanding shares.
Note 3. The Company and its subsidiaries, directly and indirectly, own 26.51% of Pan-International Industrial Corporation's outstanding shares.
Note 4. The Company and the direct and indirect investee companies own 99.96% of Premier Image Technology (H.K.) Ltd.'s outstanding shares.
Note 5. The Company and the direct and indirect investee companies own 100% of Altus Technology Inc.'s outstanding shares.
Note 6. The Company and the direct and indirect investee companies own 36.3% 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.
Note 8. The Company and the direct and indirect investee companies own 38.19% of Ennoconn Corporation's outstanding shares.
Note 9. The Company and the direct and indirect investee companies own 100% of Foxconn Singapore Pte. Ltd.'s outstanding shares.
Note 10. The Company and the direct and indirect investee companies own 100% of Socle Technology Corp.'s outstanding shares.
Note 11. As the amount is insignificant, combined disclosure is adopted.
Note 12. 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 13. The aforementioned 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 only as the overseas holding companies are reported in consolidated financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investments in Mainland China
For the three-month period ended March 31, 2021

Table 11

Expressed in thousands of TWD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021: Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Footnote
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of mobile phone IC	$ 1,963,552	Note 1 (2)	$ -	$ -	$ -	$ -	($ 136,962)	62.85	($ 86,081)	$ 7,520,789	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of electronic product peripherals, plastic products, precision modules, equipment, and components	1,496,923	Note 1 (2)	142,700	-	-	142,700	3,450	100	3,450	(302,524)	124,434	Note 2
Shenzhen Futaihong Precision Industrial Co. Ltd.	Manufacturing and marketing of plugs, micro ribbon connectors for terminals, cell phone cases and cell phone IC, etc.	5,094,961	Note 1 (2)	-	-	-	-	(595,112)	62.85	(374,028)	11,154,488	-	Note 2
Foxconn Precision Components (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,736,374	Note 1 (2)	85,620	-	-	85,620	12,829	100	12,829	2,172,366	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of plugs and micro ribbon connectors for terminals	3,618,872	Note 1 (2)	-	-	-	-	39,441	62.85	24,789	6,186,700	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	428,100	Note 1 (2)	-	-	-	-	3,501	100	3,501	703,739	-	Note 2
Foxconn (Kunshan) Computer Connector Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,272,884	Note 1 (2)	142,700	-	-	142,700	(656,802)	75.15	(502,092)	7,180,374	203,776	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and processing of plugs, plastic products, modules, equipment, and components, telecom and computer connectors and equipment	1,369,920	Note 1 (2)	-	-	-	-	102,012	75.15	77,983	7,269,725	-	Note 2
Hongfujin Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	4,823,260	Note 1 (2)	-	-	-	-	(911,335)	100	(911,335)	124,984,319	999,471	Note 2
Foxconn Electronic Industry Development (Kunshan) Co., Ltd.	Manufacturing and marketing of plugs, micro ribbon connectors for terminals and carrier current systems	3,538,960	Note 1 (2)	1,598,240	-	-	1,598,240	44,100	75.15	33,712	3,650,196	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computers without printers, keyboards, and computer components	342,480	Note 1 (2)	-	-	-	-	12,507	100	12,507	796,583	-	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, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and sales of plugs, plastics, modules and components, telecom connectors, computer web connectors, equipment, electronic components, electrical and electronic components and photovoltaic components	$ 328,210	Note 1 (2)	$ -	$ -	$ -	$ -	$ 22,200	100	$ 22,200	$ 1,086,640	$ 61,932	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,454,440	Note 1 (2)	-	-	-	-	103,792	100	103,792	8,414,653	77,629	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Sales of computer components and peripheral metal compressor modules and plastic ejection modules	4,166,840	Note 1 (2)	827,660	-	-	827,660	45,063	100	45,063	6,556,676	-	Note 2
Futaikang Precision Computer (Shenzhen) Co., Ltd.	Manufacturing and marketing of plugs and micro ribbon connectors for terminals	164,105	Note 1 (2)	-	-	-	-	10,330	100	10,330	355,777	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components.	19,036,180	Note 1 (2)	10,017,540	-	-	10,017,540	(58,866)	100	(58,866)	34,500,695	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Sales and marketing of computer components	165,532	Note 1 (2)	-	-	-	-	3,537	100	3,537	438,262	41,383	Note 2
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	1,227,220	Note 1 (2)	1,227,220	-	-	1,227,220	1,487,879	100	1,487,879	9,171,423	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	356,750	Note 1 (2)	-	-	-	-	5,334	100	5,334	1,118,180	-	Note 2
Hongfutai Precision Electrons (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	6,519,963	Note 1 (2)	-	-	-	-	1,020,162	100	1,020,162	13,836,388	-	Note 2
ShunSin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	2,911,080	Note 1 (2)	699,230	-	-	699,230	177,022	59.52	105,363	5,614,052	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components.	4,709,100	Note 1 (2)	713,500	-	-	713,500	620,586	100	620,586	16,956,539	-	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, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Dongguan Hongsong Precision Component Co., Ltd.	Manufacturing and marketing of keyboards, mouse casing, and components of computer peripherals	$ 285,400	Note 1 (2)	$ -	$ -	$ -	$ -	$ 2,721	100	$ 2,721	$ 444,835	$ -	Note 2
FIH (Tianjin) Precision Industry Co., Ltd.	Manufacturing and marketing of digital wireless phone and cell phone components	1,506,912	Note 1 (2)	-	-	-	-	(58,569)	62.85	(36,811)	(1,992,604)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	378,903	Note 1 (2)	-	-	-	-	19,541	70	13,679	378,622	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automotive and motorbike cables and components	271,273	Note 1 (2)	142,700	-	-	142,700	(381)	100	(381)	10,867	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of cell phone and relevant components, and LCD TV and digital TV assembly	4,680,560	Note 1 (2)	935,764	-	-	935,764	73,217	100	73,217	2,777,780	-	Note 2
Premier Image Technology (China) Ltd.	Manufacturing and sale of cameras	4,331,346	Note 1 (2)	18,551	-	-	18,551	54,318	100	54,318	5,808,240	-	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	R&D of computer components and software including precision stamping die, precision die opening, and modules and marketing & sales	2,831,168	Note 1 (2)	-	-	-	-	39,849	100	39,849	4,896,871	-	Note 2
Fuyu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables and relevant software	7,597,348	Note 1 (2)	4,851,800	-	-	4,851,800	197,170	75.15	150,727	8,644,936	-	Note 2
Wuhu Ruichang Electric Systems Co., Ltd.	Manufacturing and marketing of automotive and motorbike cables and components	78,383	Note 1 (2)	-	-	-	-	23,481	50	11,741	101,527	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	13,513,690	Note 1 (2)	2,051,871	-	-	2,051,871	1,371,237	100	1,371,237	45,094,778	-	Note 2
Avary Holding (Shenzhen) Co., Ltd.	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,040,828	Note 1 (2)	-	-	-	-	1,638,774	27.71	454,117	26,325,022	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,140,500	Note 1 (2)	-	-	-	-	(48,564)	62.85	(30,522)	1,910,708	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	13,570,770	Note 1 (2)	-	-	-	-	(349,527)	62.85	(219,678)	10,691,279	-	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, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and sales of computer components, phone components, steel screws, bolts, nuts and copper screws, bolts and nuts	$ -	Note 1 (2)	$ -	$ -	$ -	$ -	$ -	40	$ -	$ -	$ -	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of electrical connectors, cable components and standardized modules	570,800	Note 1 (2)	-	-	-	-	1,045	100	1,045	617,745	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of portable micro computers, computer parts (chassis, casing), digital cameras and parts (chassis) and new tablet monitors	8,356,512	Note 1 (2)	5,505,366	-	-	5,505,366	722,999	100	722,999	20,765,396	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and sales of computer components	2,020,632	Note 1 (2)	-	-	-	-	1,202,992	100	1,202,992	44,178,029	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and sales of wired phones with attached wireless handset and phone equipment	499,450	Note 1 (2)	-	-	-	-	23,078	62.85	14,505	245,560	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Manufacturing and sales of computer software, computer servers, computer work stations, PCs, computer monitors, printers, network switches, routers, and other computer peripheral components	913,280	Note 1 (2)	-	-	-	-	19,319	100	19,319	1,656,792	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,712,400	Note 1 (2)	1,712,400	-	-	1,712,400	6,485	100	6,485	789,291	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,632,476	Note 1 (2)	-	-	-	-	1,187	69.23	822	1,147,756	-	Note 2
Fuding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and sales of portable micro computers, digital audio devices, precision die stamping, precision die opening and standardized modules	11,273,300	Note 1 (2)	7,563,100	-	-	7,563,100	578,243	100	578,243	31,796,995	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and sales of portable micro computers and LCD monitors	3,282,100	Note 1 (2)	3,282,100	-	-	3,282,100	126,404	100	126,404	2,687,577	-	Note 2
GDS Software (Shenzhen) Co.,Ltd.	OEM and sales of computer software not including IC design	328,210	Note 1 (2)	285,400	-	-	285,400	3,826	100	3,826	352,784	-	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, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Footnote
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and sales of portable micro computers, cell phones, and cell phone components	$ 10,559,800	Note 1(2)	$ 10,559,800	$ -	$ -	$ 10,559,800	$ 6,361,697	100	$ 6,361,697	$ 256,832,511	$ -	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Manufacturing and sales of precision die stamping, precision die opening, standardised modules, precision hardware, digital electronics (MP3, MP4, and digital photo frames, etc.) and plastic products	262,778	Note 1(2)	-	-	-	-	(2,407)	25.71	(619)	94,484	-	Note 2
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardized modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	1,678,407	Note 1(2)	-	-	-	-	8,856	25.71	2,277	668,034	-	Note 2
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	667,171	Note 1(2)	-	-	-	-	(7,051)	25.71	(1,813)	77,820	-	Note 2
Yantai Eson Precision Electronics Co., Ltd.	Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	306,644	Note 1(2)	-	-	-	-	3,247	25.71	835	95,505	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and sales of flexible monitors and molds	321,928	Note 1(2)	57,080	-	-	57,080	(29,176)	5.76	-	57,080	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and sales of metal or metallic carbonised injection molds or compressor molds, injection or compressor molds for rubber, and components for portable micro computers	5,441,151	Note 1(2)	5,441,151	-	-	5,441,151	(146,011)	100	(146,011)	8,777,944	-	Note 2

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Innovation (Beijing) Software Development Co., Ltd.	Management of software publication, software design and computer integrated systems	$ 434,187	Note 1(2)	$ 74,204	$ -	$ -	$ 74,204	($ 7,101)	8.88	$ -	$ 74,204	$ -	Note 2
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	57,080,000	Note 1(2)	48,518,000	-	-	48,518,000	7,628,038	100	7,628,038	130,207,742	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	27,113,000	Note 1(2)	14,270,000	-	-	14,270,000	(994,485)	100	(994,485)	65,259,691	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and sales of new types of electronic components	1,141,600	Note 1(2)	285,400	-	-	285,400	12,106	75.15	9,254	1,599,549	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and sales of new types of electronic components	485,180	Note 1(2)	485,180	-	-	485,180	(13,855)	100	(13,855)	(2,792,796)	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	428,100	Note 1(2)	428,100	-	-	428,100	54,060	100	54,060	425,083	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and sales of injection molding for plastic and metal compression molding	1,484,080	Note 1(2)	1,484,080	-	-	1,484,080	13,750	100	13,750	2,492,962	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and sales of computer, microcomputers and components	1,427,000	Note 1(2)	1,141,600	-	-	1,141,600	(3,479)	100	(3,479)	1,358,342	-	Note 2
Nanning Futaihong Precision Industrial Co., Ltd.	Manufacturing and sales of cell phones	1,427,000	Note 1(2)	-	-	-	-	7,441	62.85	4,677	895,371	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	856,200	Note 1(2)	874,438	-	-	874,438	(106,913)	100	(106,913)	(1,741,544)	-	Note 2
UER Technology (Shenzhen) Corporation	Manufacturing and sales of lithium batteries, secondary batteries, lithium ion battery cores, and lithium battery setup	164,827	Note 1(2)	-	-	-	-	43,912	43.79	19,229	10	-	Note 2
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	770,580	Note 1(2)	485,180	-	-	485,180	(165)	99.38	(164)	6,018	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Production and marketing of solar cell battery business	1,569,700	Note 1(2)	1,569,700	-	-	1,569,700	(22,969)	100	(22,969)	1,118,813	-	Note 2
Futaijing Precision Electrons (Yantai) Co., Ltd.	Manufacturing and sales of cell phones and its components, PCB, plugs, micro ribbon connectors for terminals, cell phone cases, other game consoles, table or indoor game products	570,800	Note 1(2)	-	-	-	-	18,320	62.85	11,514	1,024,279	-	Note 2

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Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, processing machines that utilize laser or other light beams (assembly equipment), bolt machine and inspection devices	$ 1,084,520	Note 1(2)	$ 1,084,520	$ -	$ -	$ 1,084,520	$ 142,221	100	$ 142,221	$ 3,739,595	$ -	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD back-end modules, components, and systems	85,620	Note 1(2)	113,417	-	-	113,417	3	100	3	(89,870)	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installations	171,240	Note 1(2)	-	-	-	-	3,640	100	3,640	218,718	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related display monitor materials	9,094,941	Note 1(2)	727,770	-	-	727,770	219,648	22.54	49,509	6,999,285	-	Notes 2 & 6
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	157,541	Note 1 (2)	157,541	-	-	157,541	(2,140)	100	(2,140)	89,015	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacture and sales of polylactic acid plastics	457,211	Note 1(2)	388,629	-	-	388,629	(2,239)	85	(1,903)	314,699	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacture and sales of degradable plastic resins	45,664	Note 1(2)	45,664	-	-	45,664	(273)	85	(232)	49,892	-	Note 2
Fuhongyuan (Shenzhen) Environmental Technology Limited	Environmental technology development and wholesale of pollution control equipment	5,708	Note 1(2)	-	-	-	-	2,278	87.98	2,004	234,384	-	Note 2
ScienBiziP Consulting (Shenzhen) Co., Ltd.	Management and consulting services	125,576	Note 1(2)	-	-	-	-	(74,770)	51	(38,133)	398,909	-	Note 2
Guizhou Funayuanchuang Technology Co., Ltd	Manufacturing and marketing of liquid crystal display components	1,170,140	Note 1(2)	1,170,140	-	-	1,170,140	(13,985)	99.38	(13,898)	699,453	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibers, optical fiber bundles or cables	85,620	Note 1(2)	-	-	-	-	6,946	75.15	5,310	153,783	-	Note 2

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Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Production and sales of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	$ 570,800	Note 1(2)	$ 570,800	$ -	$ -	$ 570,800	($ 27,746)	100	($ 27,746)	($ 729,281)	$ -	Note 2
Ur Materials (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile-butadienestyrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, and other polystyrene in primary forms	342,480	Note 1(2)	342,480	-	-	342,480	64,876	100	64,876	1,165,790	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multi-functional industrial robot	86,471,764	Note 1(2)	24,556,663	-	-	24,556,663	13,059,314	84.05	11,018,412	393,858,972	11,947,749	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression molds for metal or metal carbides	428,100	Note 1(2)	428,100	-	-	428,100	2,554	100	2,554	369,750	-	Note 2
Fujinji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and repairs and maintenance service	435,520	Note 1(2)	78,386	-	-	78,386	1,415	100	1,415	649,660	-	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	9,851,943	Note 1(2)	1,457,538	-	-	1,457,538	364,477	65.53	257,849	10,295,832	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, manufacturing and wholesale and retail of automotive molds, fixtures, and gauges	452,070	Note 1(2)	-	-	-	-	(36,018)	31.11	(11,205)	191,816	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing services	856,200	Note 1(2)	214,050	-	-	214,050	42,580	100	42,580	1,418,625	-	Note 2

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Kunshan Nano New Material Technology Co., Ltd.	Manufacture and sales of thermal conduction articles including paste, plastic particles, adhesives, sandpaper, sanding wheel and liquid, cutting oil, polishing wax and diamond-sanding liquid	$ 3,106	Note 1(2)	$ 57,080	$ -	$ -	$ 57,080	$ -	9.45	$ -	$ 57,080	$ -	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Technical development of communication products, import and export and wholesale of electronic equipment and components	10,386	Note 1(2)	18,691	-	-	18,691	624	40	250	8,031	-	Notes 2 & 3
Fushirui Precision Industry (Jiyuan) Co., Ltd.	Production and customs services for import and export of machining centers, automatic data processing machines, servers, home appliance inverter systems and digitally controlled automated software	19,978	Note 1(2)	-	-	-	-	-	100	-	-	-	Note 2
Kunshan Fuchengke Precision Electronical Co., Ltd.	Design, process and manufacture of surface mount technology for circuit boards	713,500	Note 1(2)	713,500	-	-	713,500	27,660	100	27,660	1,058,102	-	Note 2
Fuchengke Precision Electronics (Yantai) Co., Ltd.	Design, process and manufacture of surface mount technology for circuit boards	-	Note 1(2)	214,050	-	-	214,050	-	-	-	-	-	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 equipment, cars, optical instruments, bare printed circuit boards of data storage media	358,718	Note 1(2)	256,860	-	-	256,860	-	-	-	-	-	Note 2
Fushirui Precision Industry (Chengdu) Co., Ltd.	Manufacture and sale of comprehensive processing equipment and other automatic data processing machines and customs services for import/export	199,780	Note 1(2)	199,780	-	-	199,780	12,109	100	12,109	755,474	-	Note 2
Hongfuzhun Precision Industry (Shenzhen) Co. Ltd.	Manufacture, sales and customs declaration of comprehensive processors (automation equipment) and other automatic data processing machines	342,480	Note 1(2)	342,480	-	-	342,480	66,948	100	66,948	426,901	-	Note 2
Hongqing Precision Machinery Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	394,847	Note 1(2)	394,847	-	-	394,847	(52,259)	100	(52,259)	370,354	-	Note 2

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Fushirui Precision Industry (Jincheng) Co., Ltd.	Production and customs services for import and export of machining centers, automatic data processing machines, servers, home appliance inverter systems and digitally controlled automated software	$ 117,014	Note 1(2)	$ 117,014	$ -	$ -	$ 117,014	$ 456	100	$ 456	$ 167,108	$ -	Note 2
Fushirui Zhengzhou Precision Industry Co., Ltd.	Manufacture and sale of comprehensive processing equipment and other automatic data processing machines (system models) and customs services for import/export	213,133	Note 1(2)	228,320	-	-	228,320	(29,060)	100	(29,060)	270,748	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacturer of electric conductors for a voltage not exceeding 1000V	142,700	Note 1(2)	-	-	-	-	(33,298)	75.15	(25,455)	(49,656)	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and modules	70,830	Note 1(2)	3,994	-	-	3,994	(1,405)	5	-	3,994	-	Note 2
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	856,200	Note 1(2)	125,576	-	-	125,576	(6,261)	96.23	(6,025)	203,077	-	Note 2
Beijing Jide Network Technology Limited	Online shopping and mail order, computer software design, computer system integration services and other information providers services	561,558	Note 1(2)	85,620	-	-	85,620	-	6.38	-	85,620	-	Note 2
Shenzhen Fuhongjie Technology Services Co., Ltd (Formerly: Rich Dreams Network Technology (Shenzhen) Limited)	Online shopping and mail-order, commodity brokerage, information management and professional education services	45,664	Note 1(2)	45,664	-	-	45,664	-	100	-	-	-	Note 2
Interface Optoelectronics (Shenzhen) Co., Ltd.	Production and sale of touchscreen monitor	2,745,067	Note 1(2)	-	-	-	-	860,156	22.54	193,879	2,778,147	-	Notes 2 & 6
Shenzhen Nano Photoelectric Co., Ltd.	Research and development of optoelectronic products, technical services	591,904	Note 1(2)	9,850	-	-	9,850	-	9.45	-	9,850	-	Note 2

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First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, and service of abrasion materials and components and maintenance and aftersale services	$ 299,670	Note 1(2)	$ 299,670	$ -	$ -	$ 299,670	($ 241)	96.23	($ 232)	$ 298,682	$ -	
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	998,900	Note 1(2)	998,900	-	-	998,900	94,151	100	94,151	2,477,157	-	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Manufacture and sales of injection molding for metal or metal carbides, compression molding, and other molding for rubber or plastic	998,900	Note 1(2)	998,900	-	-	998,900	3,763	100	3,763	1,270,525	-	Note 2
Fuyu Real Estate (Shanghai) Co., Ltd.	Industrial design, other specialized design services, car rental, other general merchandise retail, e-commerce of computers and peripherals, software, retail communications equipment, audiovisual equipment retail, automobile spare parts and supplies retail	8,103,561	Note 1(2)	7,135,000	-	-	7,135,000	(11,195)	83.13	(9,306)	5,810,090	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	856,200	Note 1(2)	856,200	-	-	856,200	4,936	100	4,936	925,321	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	10,702,678	Note 1(2)	10,559,800	-	-	10,559,800	(671,168)	100	(671,168)	9,450,039	-	Note 2
Lankao Yude Environmental Material Technology Co., Ltd.	Manufacturing and marketing of carton, color boxes and packaging boxes	1,284,300	Note 1(2)	1,284,300	-	-	1,284,300	17,856	100	17,856	-	-	Note 2

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Jin Ji Full Precision Machinery (Huaian) Co., Ltd.	Manufacturing of metal moulds, metal processing, metal surface treatment and manufacturing of industrial plastic products	$ -	Note 1(2)	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 2
Interface Optoelectronics (Wuxi) Co., Ltd.	Production and sale of touchscreen monitor	370,955	Note 1(2)	-	-	-	-	(21,719)	22.54	(4,895)	177,319	-	Notes 2 & 6
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of cell phones for 3G or higher mobile communication systems as well as design and manufacturing of metal and non-metal moulds	422,507	Note 1(2)	107,025	-	-	107,025	47,910	100	47,910	1,042,332	-	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 marketing; domestic trade and business in imports and exports	25,968	Note 1(2)	-	-	-	-	(3,315)	37.88	(1,256)	(19,056)	-	Note 2
Qi Ding Technology Qinhuangdao Co., Ltd.	Development, manufacturing and sales of large and medium electronic calculators, portable calculators, new electronic parts and components, electronic equipment, fine blanking dies, mould standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	2,072,195	Note 1(2)	-	-	-	-	208,416	37.96	79,115	750,808	-	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and cooperative measures and equipment; application and consultation service of related technologies	3,915,891	Note 1(2)	-	-	-	-	(17,359)	100	(17,359)	3,759,152	-	Note 2
Efeihu (Yantai) Limited	Tourism information service, ticket agency, warehousing, international trade and commission agency, retail of electronics, repair of electronic appliance and online retailing	87,104	Note 1(2)	58,176	-	-	58,176	11,082	70	7,757	118,273	-	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, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Footnote
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	$ 20,190	Note 1(2)	$ -	$ -	$ -	$ -	$ -	9.45	$ -	$ -	$ -	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	1,427,000	Note 1 (2)	-	-	-	-	4,742	100	4,742	199,629	-	Note 2
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electrooptics technology and related equipment, medical equipment and devices and automated equipment; lease of selfowned buildings and equipment; int'l trade of own and distributed products and technologies	5,670,910	Note 1 (2)	4,851,800	-	-	4,851,800	(4,602)	100	(4,602)	2,438,252	-	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	201,975	Note 1 (2)	114,131	-	-	114,131	2,681	53.33	1,430	37,596	-	Note 2
TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	132,854	Note 1 (2)	-	-	-	-	(11,982)	62.85	(7,531)	(584,165)	-	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, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	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	$ 13,538,574	Note 1(2)	$ 37,641	$ -	$ -	$ 37,641	$ -	3.30	$ -	$ 37,641	$ -	Note 2
ShunYun Technology (Zhongshan) Limited (Formerly: Xun Pin Electronic Technology (Zhongshan) Co., Ltd.)	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self-produced products, machine, electrical equipment, electronic products and software, communication products and software	267,374	Note 1(2)	-	-	-	-	(26,411)	59.52	(15,720)	143,501	-	Note 2
Fusheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, high-speed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	321,426	Note 1(2)	-	-	-	-	7,477	37.58	2,858	206,262	-	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	Note 1(2)	-	-	-	-	-	-	-	-	-	Note 4
FIH (Nanjing) Intelligent Technology Co., Ltd.	Mobile phone-related software and hardware development testing, system integration, application services and related technical services	142,700	Note 1(2)	-	-	-	-	39	62.85	25	91,779	-	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, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	$ 42,810	Note 1(2)	$ -	$ -	$ -	$ -	($ 5,624)	100	($ 5,624)	$ 33,163	$ -	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	-	Note 1(2)	428,100	-	-	428,100	-	100	-	-	-	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	9,777	Note 1(2)	4,410	-	-	4,410	(620)	50	(310)	546	-	Note 2
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	708,885	Note 1(2)	-	-	-	-	(1,165)	37.96	(442)	266,437	-	Note 2
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	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	24,452	Note 1(2)	-	-	-	-	(15,883)	50	(7,942)	23,953	-	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, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Development, manufacturing, operation, and leasing of automation equipment and its key components, automated peripheral equipment, automation fixtures, precision spindles, server drive systems, fieldbus control system, injection molding machines, and smart home devices; import/export affairs of these products and technologies	$ 132,259	Note 1(2)	$ -	$ -	$ -	$ -	($ 14,970)	100	($ 14,970)	$ 440,499	$ -	Note 2
Hongfei Precision Technology (Shenzhen) Co., Ltd.	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	281,624	Note 1(2)	-	-	-	-	(4,658)	100	(4,658)	190,868	-	Note 2
Chengdu NUWA Robotics Corp.	Wholesale and production of toys and smart robots; information system integration; market information consultation; wholesale, commission, and import/export of communication products, intelligent equipment, computer software, teaching equipment, electronic products, and computer software and other related services	-	Note 1(2)	-	-	-	-	-	-	-	-	-	Note 5
Yihong Technology (Chengdu) Co., Ltd. (Formerly: Bisheng Technology (Chengdu) Co., Ltd.)	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	485,095	Note 1(2)	-	-	-	-	(38,166)	-	(8,603)	81,298	-	Note 2
Kunshan Kangrui Packaging Materials Limited	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and after-sales service	18,262	Note 1(2)	-	-	-	-	(524)	26.47	(139)	4,408	-	Note 2
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	2,082,718	Note 1(2)	-	-	-	-	4,804	33.86	1,627	480,377	-	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, 2021	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the period ended March 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Net profit (loss) of the investee for the period ended March 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the period ended March 31, 2021	Book value of investments in Mainland China as of March 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	$ 183,281	Note 1(2)	$ -	$ -	$ -	$ -	($ 55,270)	26.07	($ 14,410)	$ 51,420	$ -	Note 2
Zhuhai Aisheng Technology Co., Ltd.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	105,714	Note 1(2)	-	-	-	-	(16,661)	26.07	(4,344)	55,711	-	Note 2
Langyage Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	70,476	Note 1(2)	-	-	-	-	(49,862)	26.07	(13,000)	13,632	-	Note 2
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	349,455	Note 1(2)	-	-	-	-	(14,080)	100	(14,080)	312,372	-	Note 2
Kore Semiconductor, Inc.	Design of IC packaging and testing; sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	1,297,850	Note 1(2)	-	-	-	-	(48,463)	20	(9,694)	251,646	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2021	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (M.O.E.A.)	Ceiling on investments in Mainland China imposed by the Investment Commission of M.O.E.A.
Hon Hai Precision Industry Co., Ltd.	$ 189,360,452	$ 340,369,700	$ -

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

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

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

(3) Others.

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

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

Note 4: The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of March 31, 2021.

Note 5: The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of September 30, 2018.

Note 6: The Company underwent a reorganization in April 2019, where Interface Technology (Chengdu) Co., Ltd. acquired a 100% equity interest in Interface Optoelectronics (Shenzhen) Co., Ltd., Interface Technology (Zhengzhou) Co., Ltd., and Interface Optoelectronics (Wuxi) Co., Ltd. The reorganization was approved by the Investment Commission, M.O.E.A. on March 15, 2019.

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, M.O.E.A.:

1. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which was liquidated in 2005.
2. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$625,000 in Shanghai Premier Image Trade Co., Ltd., which was liquidated in April 2009.
3. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares were transferred in 2009.
4. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd.. All of the shares were sold out in 2012.
5. The Company was approved by the Investment Commission, M.O.E.A. 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., all of which were sold out in 2012.
6. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which was liquidated in 2012.
7. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which was liquidated in 2011.
8. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which was liquidated in 2011.
9. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$6,000,000 in Qunkang Precision Component (Kunshan) Co, Ltd. and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the local competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$18,000,000 in Foshan Fuhuake Precision Electronics Co., Ltd., which was liquidated in December 2017. On October 22, 2018, the Investment Commission, M.O.E.A. approved the withdrawal of the investment of US$13,500,000.
11. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which was liquidated by the local competent authority on January 18, 2018.
12. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$53,490,425 in Champ Tech Optical (Foshan) Corporation, which was sold out in 2018. On April 26, 2019, the Investment Commission, M.O.E.A. approved the withdrawal of the investment of US$53,490,425.
13. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$20,000 in n Jin Ji Trading (Linyi) Co., Ltd., which was liquidated in 2019.
14. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$112,689,109 in Kangzhun Electronic Technology (Kunshan) Co., Ltd. and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the local competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$2,126,394 in Jiaxing Radioshack Trading Limited, which was liquidated in 2019.
16. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which was liquidated in 2019.
17. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$3,000,000 in Amlink (Shanghai) Ltd., which was liquidated in 2019.
18. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares were sold out in 2020.
19. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$20,000,000 in Fargan Technology Co., Ltd., which was liquidated in 2020.
20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$6,106,870 in SHARP FIT Automotive Technology (Wuxi) Co., Ltd. All of the shares were transferred in 2020.
21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$26,500,000 in Xincheng Technology (Chengdu) Co., Ltd. On November 12, 2018, the Investment Commission, M.O.E.A. approved the withdrawal of the investment of US$26,500,000. Xincheng Technology (Chengdu) Co., Ltd. was liquidated in 2020.
23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$45,000,000 in Lankao Yude Environmental Material Technology Co., Ltd. and completed the registration of business combination with Lankao Yufu Precision Technology

Co., Ltd. at the local competent authority on January 29, 2021. The surviving company is Lankao Yufu Precision Technology Co., Ltd.

25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.

26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.

27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 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. The total investment of US$216,509,695 has been approved by the Investment Commission, M.O.E.A. The investees include Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Honghengsheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd., and Yuding Precision Electronics (Huaian) Co., Ltd. However, Avary Holding (Shenzhen) Co., Limited acquired the abovementioned investees in response to the adjustment in the investment structure of Zhen Ding Technology Holding Limited. The Company was approved by the Investment Commission, M.O.E.A. on September 20, 2017.

2. The total investment of US$922,949,697 in the investees in Mainland China has been approved by the Investment Commission of M.O.E.A. The investees include Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Hongfujing Precision Electronics (Tianlin) 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. acquired the aforementioned investees in Mainland China in response to the adjustment in the Company’s investment structure. The Company was approved by the Investment Commission, M.O.E.A. 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, M.O.E.A., the ceiling amount of the investment in Mainland China is not applicable to the Company.

IV. The Company invests in the following companies via investee companies in Mainland China: Yantaishi Fulitong International Trading Co., Ltd., Yantai Hongfu Occupational 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 Co., Ltd., Hangzhou Jusda Supply Chain Management Co., Ltd., Shandong Jusda Supply Chain Management Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Guangxi Jusda Supply Chain Management Co., Ltd., Chongqing Fertile Plan Logistics Co., Ltd., Yantai Fertile Plan International Logistics Co., Ltd. Shanghai Fertile Plan International Logistics Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Jusda Supply Chain Management (Jiaxing) Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Supply Chain Management (Huaian) Co., Ltd., Jusda Supply Chain Management (Taiyuan) 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 Fertile Plant 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., Guangzhou Ur Material Technology Co., Ltd., Yantai Ur New Material Technology Co., Ltd., Chongqing Ur Sheng Material Technology Co., Ltd., Ur New Material 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., Tengyi 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., Chongqing Hongqingxin Precision Electronics Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Shenzhen Hechichuang Technology Co., Ltd., HCC Teletron (HK) Technology Co., Limited, Fuyou Wande Trading Co., Ltd., Shanghai Ketaihuajie Technology Co., Ltd., Shenzhen Foxtricity Co., Ltd., Shenzhen Hongjieyu Technology Co., Ltd., Shanghai Fusharp Sales Co., Ltd., Foxon Technical (Dezhou) Co., Ltd., Eerduosi Honghan Precision Electronics Co., Ltd., Shenzhen Funeng 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 Hongjiefei Technology Service Co., Ltd., Haina Cognitive Connections Co., Ltd., Fumingtuo Property Management (Shenzhen) Co., Ltd., Shenzhen Fuhongcai Technology Service Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Chengdu Chengfu Future Technology Co., Ltd., Fuxiang (Shanghai) Private Equity Investment Fund Joint Venture (Limited Partnership), Hongfucheng Technology (Tianjin) Co., Ltd., Tanghe Fuyang Soleros Technology Co., Ltd., Dongyi GCL-Power Photovoltaic Technology Co., Ltd., Langfang Fuyang New Energy Technology Co., Ltd., Jiashan Fusheng New Energy Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Danjiangkou Fusheng Soleros Technology Co., Ltd., Inner Mongolia Xinjing 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 Yuteng 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 Fulianwang Electronic 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 E-Commerce Co., Ltd., Fulianwang Smartech (Shenzhen) Co., Ltd., Fushijie Media (Shenzhen) Co., Ltd., 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., Hongzhihui Technology (Shenzhen) Co., Ltd., Dongguan Fuyi Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Fujia Zhichuang (Shenzhen) Technology Co., Ltd., Fujiyun (Shenzhen) Technology Co., Ltd., Haining System Integration Electronics Co., Ltd., Chongqing Fuyusheng Electronics Technology Co., Ltd., Hongding Management Consultants (Shenzhen) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., Hongchi Consultant (Shenzhen) Co., Ltd., Shenzhen Hongfei Precision Technology Co., Ltd., Jiaxing Zhixie Trading Co., Ltd., Shanghai Wanghui Trading 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., Shenzhen Fuxuntong Trading Co., Ltd., Chengdu Efeihu E-Commerce Limited, Henyang Fuxiangyun Culture Co., Ltd., Shanghai Foxconn Co., Ltd., Zhengzhou Airport Economy Zone 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 Furong Inclusive Finance Co., Ltd., Shenzhen eLux Display Co., Ltd., Shenzhen Jinjihu Investment Holding Co., Ltd., Shenzhen Jinjihu Information Consulting Co., Ltd., Fumeng (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 Guikang Precision Electronics Co., Ltd., Nanyang Hongfujing Precision Electronics Co., Ltd., Kunming Fulitong International Trading Co., Ltd., Gansu Fuguangyuan Electronic Technology Co., Ltd., Hongfujing Precision Electronics (Kaili) Co., Ltd., Hongfujing Precision Electronics (Wenshan) Co., Ltd., Kaili Fulitong International Trading Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., and Zhengzhou Yongyang Detection Service Co., Ltd. Except for the investments via holding companies in Mainland China, investments are not subject to approval of the Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Bonds payable
March 31, 2021

Table 12

Expressed in thousands of TWD
(Except as otherwise indicated)

						Amount						
Name of bond	Trustee	Issued on	Maturity	Date of interest payment	Issued on	Issued amount	Repaid amount	Balance at March 31, 2021	Discount unamortized	Book value	Status of guarantee	Footnote
Second debenture issue of 2011	Bank SinoPac											
Bond C		2011/06/14	10 years	Note 1	1.82	$ 1,400,000	$ -	$1,400,000	$ -	$ 1,400,000	None	
First debenture issue of 2014	〃											
Bond C		2014/03/18	7 years	"	1.75	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	"	
Third debenture issue of 2015	〃											
Bond E		2015/09/29	5.5 years	"	1.27	200,000	(200,000)	-	-	-	"	
Bond F		"	6 years	"	1.33	400,000	-	400,000	-	400,000	"	
Bond G		"	7 years	"	1.45	1,000,000	-	1,000,000	-	1,000,000	"	
Bond H		"	12 years	"	2.00	300,000	-	300,000	-	300,000	"	
Fourth debenture issue of 2015	〃											
Bond E		2015/11/30	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	"	

Name of bond	Trustee	Issued on	Maturity	Date of interest payment	Issued on	Amount					Status of guarantee	Footnote
						Issued amount	Repaid amount	Balance at March 31, 2021	Discount unamortized	Book value		
First debenture issue of 2016	Bank SinoPac											
Bond D		2016/06/07	5 years	Note 1	0.80	$ 2,100,000	$ -	$ 2,100,000	$ -	$ 2,100,000	None	
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	"	
Second debenture issue of 2017	〃											
Bond C		2017/08/08	4 years	"	0.98	800,000	-	800,000	-	800,000	"	
Bond D		"	5 years	"	1.04	3,100,000	-	3,100,000	-	3,100,000	"	
Bond E		"	6 years	"	1.18	200,000	-	200,000	-	200,000	"	
Bond F		"	7 years	"	1.30	2,000,000	-	2,000,000	-	2,000,000	"	
Bond G		"	10 years	"	1.52	700,000	-	700,000	-	700,000	"	
Third debenture issue of 2017	〃											
Bond B		2017/11/16	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	"	

Name of bond	Trustee	Issued on	Maturity	Date of interest payment	Issued on	Amount					Status of guarantee	Footnote
						Issued amount	Repaid amount	Balance at March 31, 2021	Discount unamortized	Book value		
First debenture issue of 2019	Bank SinoPac											
Bond A		2019/10/22	3 years	Note 1	0.68	$ 100,000	$ -	$ 100,000	$ -	$ 100,000	None	
Bond B		"	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	500,000	"	
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	2,500,000	"	
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	950,000	"	
Second debenture issue of 2019	〃											
Bond A		2020/01/09	5 years	"	0.81	1,700,000	-	1,700,000	-	1,700,000	"	
Bond B		"	6 years	"	0.85	500,000	-	500,000	-	500,000	"	
Bond C		"	7 years	"	0.92	2,350,000	-	2,350,000	-	2,350,000	"	
Bond D		"	10 years	"	1.12	1,650,000	-	1,650,000	-	1,650,000	"	
First debenture issue of 2020	〃											
Bond A		2020/05/14	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond B		"	7 years	"	0.90	4,100,000	-	4,100,000	-	4,100,000	"	
Bond C		"	10 years	"	1.00	600,000	-	600,000	-	600,000	"	
Second debenture issue of 2020	〃											
Bond A		2020/09/09	5 years	"	0.69	2,850,000	-	2,850,000	-	2,850,000	"	
Bond B		"	7 years	"	0.79	3,700,000	-	3,700,000	-	3,700,000	"	
Bond C		"	10 years	"	0.90	1,400,000	-	1,400,000	-	1,400,000	"	
Bond D		"	12 years	"	1.00	300,000	-	300,000	-	300,000	"	
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	US$600,000 thousand	-	US$600,000 thousand	-	US$600,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	2016/09/23	10 years	"	3.00	US$400,000 thousand	-	US$400,000 thousand	-	US$400,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	5 years	"	0.52	JPY 6,000,000 thousand	-	JPY 6,000,000 thousand	-	JPY 6,000,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	7 years	"	0.70	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	5 years	"	3.75	US$700,000 thousand	-	US$700,000 thousand	-	US$700,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	10 years	"	4.25	US$300,000 thousand	-	US$300,000 thousand	-	US$300,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	"	1.63	US$800,000 thousand	-	US$800,000 thousand	-	US$800,000 thousand	"	
Issued foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	10 years	"	2.50	US$600,000 thousand	-	US$600,000 thousand	-	US$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	(329,146)	12,949,296	"	
First convertible debenture issue of 2018	-	2018/02/12	5 years	"	0.00	1,500,000	-	1,500,000	(48,386)	1,451,614	"	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Major shareholders information
March 31, 2021

Table 13

Name of major shareholder	Shareholding	
	Number of shares held	Ownership (%)
Terry Gou	1,342,198,518	9.68%