HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

SEPTEMBER 30, 2021 AND 2020

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Stockholders 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 of September 30, 2021 and 2020, and the related consolidated statements of comprehensive income for the three-month and nine-month periods ended September 30, 2021 and 2020, as well as the consolidated statements of changes in equity and of cash flows for the nine-month periods ended September 30, 2021 and 2020, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Statement of Auditing Standards No. 65, "Review of Financial Information Performed by the Independent Auditor of the Entity" in the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion

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Basis for Qualified Conclusion

As explained in Notes 4(3) and 6(9), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method were not reviewed by independent auditors. Those statements reflect total assets (including investments accounted for using equity method) of NT$547,447,631 thousand and NT$519,443,984 thousand, constituting 15.00% and 15.53% of the consolidated total assets, and total liabilities of NT$136,957,951 thousand and NT$162,597,374 thousand, constituting 6.41% and 8.24% of the consolidated total liabilities as of September 30, 2021 and 2020, respectively, and total comprehensive income (loss) (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for using equity method) of (NT$2,581,557) thousand, NT$2,814,226 thousand, NT$8,472,319 thousand and (NT$1,911,075) thousand, constituting 10.58%, 6.24%, 9.19% and 6.50% of the consolidated total comprehensive income for the three-month and nine-month periods ended September 30, 2021 and 2020, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as of September 30, 2021 and 2020.

Qualified Conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries, investments accounted for using the equity method and the information disclosed in Note 13 been reviewed by independent auditors as described in the Basis for qualified conclusion section above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Hon Hai Precision Industry Co., Ltd. and its subsidiaries as at September 30, 2021 and 2020, and of its consolidated financial performance for the three-month and nine-month periods ended September 30, 2021 and 2020, and its consolidated cash flows for the nine-month periods ended September 30, 2021 and 2020, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial

Reporting" as endorsed by the Financial Supervisory Commission.

Hsu,Yung-Chien Hsu, Sheng-Chung

for and on behalf of PricewaterhouseCoopers, Taiwan

November 12, 2021

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

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2021, DECEMBER 31, 2020 AND SEPTEMBER 30, 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE BALANCE SHEETS AS OF SEPTEMBER 30, 2021 AND 2020 ARE REVIEWED, NOT AUDITED)

			September 30, 2021		December 31, 2020		September 30, 2020	
	Assets	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 1,073,657,635	29	$ 1,232,794,015	34	$ 1,018,518,545	31
1110	Financial assets at fair value through profit or loss - current	6(2)	883,310	-	6,285,594	-	2,283,769	-
1136	Financial assets at amortised cost, net-current	6(4) and 8	67,330,173	2	38,783,566	1	56,982,365	2
1139	Current financial assets for hedging	6(5)	634,014	-	-	-	-	-
1170	Accounts receivable, net	6(6)	885,469,476	24	903,070,230	25	674,576,103	20
1180	Accounts receivable - related parties	7	42,397,631	1	39,414,164	1	42,466,691	1
1200	Other receivables	6(7)(12)	59,035,291	2	58,237,719	2	66,239,294	2
1210	Other receivables - related parties	7	3,364,754	-	5,285,774	-	7,020,715	-
130X	Inventory	6(8)	658,643,165	18	582,113,735	16	707,992,299	21
1410	Prepayments	7	24,019,984	1	18,664,505	-	20,411,757	1
11XX	**Total current assets**		2,815,435,433	77	2,884,649,302	79	2,596,491,538	78
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	93,192,803	3	83,681,186	2	89,046,993	3
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	108,809,739	3	87,074,089	2	65,025,269	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	18,588,461	1	18,786,030	1	19,190,490	1
1550	Investments accounted for using equity method	6(9)	176,680,651	5	175,199,441	5	164,428,944	5
1600	Property, plant and equipment	6(10) and 8	295,470,802	8	287,091,978	8	278,138,570	8
1755	Right-of-use assets	6(11) and 7	43,412,310	1	46,268,685	1	45,359,435	1
1760	Investment property - net	6(13)	10,405,288	-	11,083,273	-	10,111,512	-
1780	Intangible assets	6(14)	45,767,945	1	44,760,083	1	39,175,542	1
1840	Deferred income tax assets		17,406,746	-	19,946,852	1	23,088,696	1
1900	Other non-current assets	6(12)(15) and 8	23,535,989	1	15,734,671	-	14,041,943	-
15XX	**Total non-current assets**		833,270,734	23	789,626,288	21	747,607,394	22
1XXX	**Total assets**		$ 3,648,706,167	100	$ 3,674,275,590	100	$ 3,344,098,932	100

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2021, DECEMBER 31, 2020 AND SEPTEMBER 30, 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE BALANCE SHEETS AS OF SEPTEMBER 30, 2021 AND 2020 ARE REVIEWED, NOT AUDITED)

			September 30, 2021		December 31, 2020		September 30, 2020	
	Liabilities and Equity	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Current liabilities							
2100	Short-term loans	6(17)	$ 557,055,956	15	$ 446,422,100	12	$ 435,373,222	13
2110	Short-term notes and bills payable	6(16)	44,316,266	1	39,101,893	1	53,336,806	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,353,944	-	2,291,221	-	1,405,078	-
2126	Financial liabilities for hedging - current	6(5)	16,620	-	-	-	-	-
2170	Accounts payable		854,555,032	23	1,037,912,518	28	856,816,144	26
2180	Accounts payable - related parties	7	25,037,256	1	27,680,046	1	28,856,701	1
2200	Other payables	6(18) and 7	208,629,569	6	220,177,215	6	207,025,813	6
2230	Current tax liabilities		21,830,509	1	24,004,318	1	18,512,527	-
2250	Provisions for liabilities - current	6(25)	3,945,872	-	4,136,517	-	2,632,722	-
2280	Current lease liabilities	7	8,260,906	-	9,058,272	-	8,244,367	-
2300	Other current liabilities	6(19)	92,067,240	3	105,473,211	3	124,804,098	4
21XX	**Total current liabilities**		1,817,069,170	50	1,916,257,311	52	1,737,007,478	52
	Non-current liabilities							
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	-	-	-	-	1,650	-
2530	Corporate bonds payable	6(20)	232,114,705	6	201,691,563	5	158,033,607	5
2540	Long-term loans	6(21)	31,042,948	1	31,593,197	1	27,075,056	1
2550	Provisions for liabilities - non-current	6(25)	428,888	-	407,915	-	384,614	-
2570	Deferred income tax liabilities		23,127,405	1	18,805,119	1	20,651,693	1
2580	Non-current lease liabilities	7	20,699,641	1	20,390,740	1	19,820,124	-
2600	Other non-current liabilities	6(24)	11,068,731	-	10,983,336	-	9,408,965	-
25XX	**Total non-current liabilities**		318,482,318	9	283,871,870	8	235,375,709	7
2XXX	**Total liabilities**		2,135,551,488	59	2,200,129,181	60	1,972,383,187	59
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(26)						
3110	Common stock		138,629,906	4	138,629,906	4	138,629,906	4
	Capital reserve	6(27)						
3200	Capital surplus		201,106,782	5	202,645,942	5	202,291,326	6
	Retained earnings	6(28)						
3310	Legal reserve		170,755,591	5	161,043,748	4	161,043,748	5
3320	Special reserve		87,315,126	2	102,451,720	3	102,451,720	3
3350	Unappropriated retained earnings		826,154,184	23	779,836,380	21	734,359,887	22
	Other equity interest	6(29)						
3400	Other equity interest		(94,462,336)	(3)	(87,315,126)	(2)	(127,876,981)	(4)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,329,484,059	36	1,297,277,376	35	1,210,884,412	36
36XX	Non-controlling interest	6(30)	183,670,620	5	176,869,033	5	160,831,333	5
3XXX	**Total equity**		1,513,154,679	41	1,474,146,409	40	1,371,715,745	41
	Commitments and Contingent Liabilities	9						
	Subsequent Events	11						
3X2X	**Total liabilities and equity**		$ 3,648,706,167	100	$ 3,674,275,590	100	$ 3,344,098,932	100

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)
(UNAUDITED)

			Three months ended September 30				Nine months ended September 30			
			2021		2020		2021		2020	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(31) and 7	$ 1,405,768,278	100	$ 1,291,541,100	100	$ 4,104,347,741	100	$ 3,349,011,129	100
5000	Operating costs	6(8)(35)(36) and 7	(1,317,182,076)	(94)	(1,211,442,464)	(94)	(3,856,087,059)	(94)	(3,160,467,869)	(94)
5900	Net operating margin		88,586,202	6	80,098,636	6	248,260,682	6	188,543,260	6
	Operating expenses	6(35)(36)								
6100	Selling expenses		(7,407,358)	-	(6,820,449)	(1)	(21,806,042)	(1)	(17,641,612)	(1)
6200	General and administrative expenses		(19,102,350)	(1)	(17,188,699)	(1)	(54,983,352)	(1)	(49,268,216)	(1)
6300	Research and development expenses		(25,883,158)	(2)	(23,711,465)	(2)	(75,231,399)	(2)	(62,261,638)	(2)
6000	Total operating expenses		(52,392,866)	(3)	(47,720,613)	(4)	(152,020,793)	(4)	(129,171,466)	(4)
6900	Operating profit		36,193,336	3	32,378,023	2	96,239,889	2	59,371,794	2
	Non-operating income and expenses									
7100	Interest income	6(32)	7,954,197	1	10,287,767	1	25,208,508	1	37,907,112	1
7010	Other income	6(33)	2,377,213	-	5,070,313	1	12,322,121	-	8,636,095	1
7020	Other gains and losses	6(34)	2,412,132	-	776,131	-	5,396,754	-	5,913,511	-
7050	Finance costs	6(37)	(5,062,324)	-	(9,308,328)	(1)	(17,422,542)	-	(32,565,233)	(1)
7060	Share of profit of associates and joint ventures accounted for using equity method	6(9)	4,071,579	-	3,721,084	-	9,619,021	-	4,428,030	-
7000	Total non-operating income and expenses		11,752,797	1	10,546,967	1	35,123,862	1	24,319,515	1
7900	**Profit before income tax**		47,946,133	4	42,924,990	3	131,363,751	3	83,691,309	3
7950	Income tax expense	6(38)	(8,540,688)	(1)	(8,683,341)	(1)	(28,759,369)	(1)	(21,901,183)	(1)
8200	**Profit for the period**		$ 39,405,445	3	$ 34,241,649	2	$ 102,604,382	2	$ 61,790,126	2

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)
(UNAUDITED)

			Three months ended September 30				Nine months ended September 30			
			2021		2020		2021		2020	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Other comprehensive income									
	Components of other comprehensive income that will not be reclassified to profit or loss									
8316	Unrealised (loss) gain on valuation of financial assets at fair value through other comprehensive income	6(3)(29)(30)	($ 7,988,234)	(1)	($ 3,303,339)	-	$ 18,852,083	1	($ 2,610,510)	-
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(29)	(2,311,667)	-	957,828	-	1,966,110	-	(2,600,380)	-
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		(10,299,901)	(1)	(2,345,511)	-	20,818,193	1	(5,210,890)	-
	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations	6(29)(30)	(3,641,383)	-	11,607,802	1	(25,352,271)	(1)	(26,905,249)	(1)
8368	Gains on hedging instrument	6(5)	27,981	-	-	-	195,758	-	-	-
8370	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(29)	(1,104,269)	-	1,614,384	-	(6,069,488)	-	(272,785)	-
8399	Aggregated income tax relating to components of other comprehensive income	6(5)	22,217	-	-	-	(29,364)	-	-	-
8360	Other comprehensive (loss) income that will be reclassified to profit or loss		(4,695,454)	-	13,222,186	1	(31,255,365)	(1)	(27,178,034)	(1)
8300	**Other comprehensive (loss) income for the period**		($ 14,995,355)	(1)	$ 10,876,675	1	($ 10,437,172)	-	($ 32,388,924)	(1)
8500	**Total comprehensive income for the period**		$ 24,410,090	2	$ 45,118,324	3	$ 92,167,210	2	$ 29,401,202	1
	Profit attributable to:									
8610	Owners of the parent		$ 36,983,625	3	$ 30,854,592	2	$ 94,924,952	2	$ 55,818,855	2
8620	Non-controlling interest		2,421,820	-	3,387,057	-	7,679,430	-	5,971,271	-
			$ 39,405,445	3	$ 34,241,649	2	$ 102,604,382	2	$ 61,790,126	2
	Comprehensive income attributable to:									
8710	Owners of the parent		$ 24,182,243	2	$ 40,701,498	3	$ 88,033,113	2	$ 26,223,229	1
8720	Non-controlling interest		227,847	-	4,416,826	-	4,134,097	-	3,177,973	-
			$ 24,410,090	2	$ 45,118,324	3	$ 92,167,210	2	$ 29,401,202	1
	Earnings per share (in dollars)	6(39)								
9750	Basic earnings per share		$ 2.67		$ 2.23		$ 6.85		$ 4.03	
9850	Diluted earnings per share		$ 2.63		$ 2.21		$ 6.78		$ 4.00	

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
NINE-MONTHS PERIODS ENDED SEPTEMBER 30, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXPECT FOR EARNINGS PER SHARE AMOUNTS)
(UNAUDITED)

		Equity attributable to owners of the parent											
				Retained Earnings			Other equity interest						
	Notes	Share capital - common stock	Capital Reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total	Non-controlling interest	Total equity
2020													
Balance at January 1, 2020		$ 138,629,906	$ 199,383,371	$ 149,512,874	$ 60,309,927	$ 794,615,182	($ 113,889,466)	$ 11,437,746	$ -	($ 15,194)	$ 1,239,984,346	$ 159,641,071	$ 1,399,625,417
Profit		-	-	-	-	55,818,855	-	-	-	-	55,818,855	5,971,271	61,790,126
Other comprehensive income (loss)	6(29)	-	-	-	-	-	(25,498,918)	(4,096,708)	-	-	(29,595,626)	(2,793,298)	(32,388,924)
Total comprehensive income (loss)		-	-	-	-	55,818,855	(25,498,918)	(4,096,708)	-	-	26,223,229	3,177,973	29,401,202
Appropriations of 2019 earnings:	6(28)												
Legal reserve		-	-	11,530,874	-	(11,530,874)	-	-	-	-	-	-	-
Special reserve		-	-	-	42,141,793	(42,141,793)	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(58,224,561)	-	-	-	-	(58,224,561)	-	(58,224,561)
Changes in equity of associates and joint ventures accounted for using the equity method	6(27)	-	(500,891)	-	-	(6,557)	-	-	-	-	(507,448)	-	(507,448)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	3,408,846	-	-	-	-	-	-	-	3,408,846	-	3,408,846
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(1,987,711)	(1,987,711)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	(4,170,365)	-	4,170,365	-	-	-	-	-
Balance at September 30, 2020		$ 138,629,906	$ 202,291,326	$ 161,043,748	$ 102,451,720	$ 734,359,887	($ 139,388,384)	$ 11,511,403	$ -	($ 15,194)	$ 1,210,884,412	$ 160,831,333	$ 1,371,715,745
2021													
Balance at 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
Profit		-	-	-	-	94,924,952	-	-	-	-	94,924,952	7,679,430	102,604,382
Other comprehensive income (loss)	6(29)	-	-	-	-	-	(27,805,847)	20,774,080	139,928	-	(6,891,839)	(3,545,333)	(10,437,172)
Total comprehensive income (loss)		-	-	-	-	94,924,952	(27,805,847)	20,774,080	139,928	-	88,033,113	4,134,097	92,167,210
Appropriations of 2020 earnings:	6(28)												
Legal reserve		-	-	9,711,843	-	(9,711,843)	-	-	-	-	-	-	-
Special reserve		-	-	-	(15,136,594)	15,136,594	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(55,451,962)	-	-	-	-	(55,451,962)	-	(55,451,962)
Changes in equity of associates and joint ventures accounted for using the equity method	6(27)	-	(5,083,443)	-	-	1,164,692	-	-	-	-	(3,918,751)	-	(3,918,751)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	3,208,271	-	-	-	-	-	-	-	3,208,271	-	3,208,271
Increase in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	2,667,490	2,667,490
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	255,371	-	(255,371)	-	-	-	-	-
Due to recognition of equity component of convertible bonds issued	6(20)(27)	-	336,012	-	-	-	-	-	-	-	336,012	-	336,012
Balance at September 30, 2021		$ 138,629,906	$ 201,106,782	$ 170,755,591	$ 87,315,126	$ 826,154,184	($ 152,357,826)	$ 57,755,562	$ 139,928	($ 15,194)	$ 1,329,484,059	$ 183,670,620	$ 1,513,154,679

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	Notes	Nine months ended September 30 2021	Nine months ended September 30 2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 131,363,751	$ 83,691,309
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(35)	47,847,902	44,888,883
Amortisation	6(35)	3,978,434	3,162,402
Cost of share-based payments	6(36)	1,748,484	3,361,866
(Reversal of allowance) provision for doubtful accounts and sales discount	12(2)	(83,642)	1,982,168
(Gain) loss on disposal of property, plant and equipment, net	6(34)	(312,361)	339,891
Gain on financial assets or liabilities at fair value through profit or loss, net	6(34)	(7,910,771)	(4,476,380)
Share of profit of associates and joint ventures accounted for using equity method	6(9)	(9,619,021)	(4,428,030)
Gain on disposal of investments	6(34)	(1,370,350)	(363,614)
Interest expense	6(37)	17,305,713	32,023,775
Interest income	6(32)	(25,208,508)	(37,907,112)
Dividend income	6(33)	(8,509,238)	(3,396,328)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		5,922,727	5,712,365
Hedging instruments		(783,788)	-
Notes receivable		(281,542)	(87,046)
Accounts receivable		17,199,800	311,128,001
Accounts receivable due from related parties		(2,984,586)	3,735,107
Other receivables		(1,228,026)	(9,408,360)
Inventories		(78,957,260)	(192,220,122)
Prepayments		(5,355,479)	(516,183)
Changes in operating liabilities			
Accounts payable		(182,884,522)	(13,862,850)
Accounts payable to related parties		(2,642,790)	(6,652,426)
Other payables		(5,735,375)	5,392,237
Provisions for liabilities		(169,672)	(77,910)
Other current liabilities		8,711,026	12,337,125
Contract liabilities		(4,724,092)	4,343,987
Accrued pension liabilities		288,418	146,531
Cash (outflow) inflow generated from operations		(104,394,768)	238,849,286
Income taxes paid		(24,889,335)	(23,916,992)
Net cash flows (used in) from operating activities		(129,284,103)	214,932,294

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	Notes	Nine months ended September 30 2021	Nine months ended September 30 2020
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		($ 11,359,844)	($ 8,347,116)
Proceeds from disposal of financial assets at fair value through profit or loss		865,758	2,493,641
Acquisition of financial assets at amortised cost-current		(28,546,607)	(3,986,409)
Acquisition of financial assets at amortised cost-non-current		(2,076,751)	(8,080,850)
Proceeds from repayments of financial assets at amortised cost		2,177,550	1,279,800
Acquisition of financial assets at fair value through other comprehensive income		(5,321,156)	(3,011,823)
Proceeds from disposal of financial assets at fair value through other comprehensive income		680,619	3,206,871
Other receivables due from related parties		2,652,344	16,025,396
Decrease in other receivables		1,485,848	-
Net cash flow from acquisition of subsidiaries	6(40)	(3,990,740)	(1,141,675)
Proceeds from disposal of subsidiaries		(822,467)	-
Acquisition of investments accounted for using equity method	6(9)	(319,062)	(681,368)
Proceeds from disposal of investments accounted for using equity method		370,714	496,722
Acquisition of property, plant and equipment	6(41)	(57,422,701)	(49,003,509)
Proceeds from disposal of property, plant and equipment	6(41)	6,630,748	2,534,904
Proceeds from disposal of investment property		341,796	-
Acquisition of right-of-use assets		(1,169,697)	(774,837)
Proceeds from disposal of right-of-use assets		-	348,479
Acquisition of intangible assets	6(14)	(842,494)	(671,586)
(Increase) decrease in other non-current assets		(10,881,184)	1,400,403
Dividends received		20,509,583	8,511,162
Interest received		26,483,198	48,832,802
Net cash flows (used in) from investing activities		(60,554,545)	9,431,007
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans		110,151,315	54,507,172
Increase in short-term notes and bills payable		5,192,221	22,811,117
Proceeds from issuance of bonds		49,696,616	21,050,000
Repayments of bonds		(38,016,000)	(28,985,276)
Proceeds from long-term debt		17,937,746	1,203,445
Repayments of long-term debt		(15,889,350)	(5,208,949)
(Decrease) increase in other non-current liabilities		(203,023)	335,339
Payment of lease liabilities		(8,996,080)	(6,330,697)
Changes in non-controlling interests	6(30)	960,211	698,204
Cash dividends paid to non-controlling interest	6(30)	(3,292,721)	(2,685,915)
Proceeds from issuance of shares by subsidiaries to non-controlling interests	6(30)	5,000,000	-
Interest paid		(23,018,715)	(46,257,075)
Cash dividends paid	6(28)	(55,451,962)	(58,224,561)
Net cash flows from (used in) financing activities		44,070,258	(47,087,196)
Net effect of changes in foreign currency exchange rates		(13,367,990)	(16,621,922)
Net (decrease) increase in cash and cash equivalents		(159,136,380)	160,654,183
Cash and cash equivalents at beginning of period		1,232,794,015	857,864,362
Cash and cash equivalents at end of period		$ 1,073,657,635	$ 1,018,518,545

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were reported to the Board of Directors on November 12, 2021.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 4, 'Extension of the temporary exemption from applying IFRS 9'	January 1, 2021
Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16, 'Interest Rate Benchmark Reform— Phase 2'	January 1, 2021
Amendment to IFRS 16, 'Covid-19-related rent concessions beyond 30 June 2021'	April 1, 2021 (Note)

Note: Earlier application from January 1, 2021 is allowed by the FSC.

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

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

New standards, interpretations and amendments endorsed by the FSC effective from 2022 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 IAS 16, ‘Property, plant and equipment: proceeds before intended use’	January 1, 2022
Amendments to IAS 37, ‘Onerous contracts—cost of fulfilling a contract’	January 1, 2022
Annual improvements to IFRS Standards 2018–2020	January 1, 2022

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

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, ‘Sale or contribution of assets between an investor and its associate or joint venture’	To be determined by International Accounting Standards Board
IFRS 17, ‘Insurance contracts’	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IAS 1, ‘Classification of liabilities as current or non-current’	January 1, 2023
Amendments to IAS 1, ‘Disclosure of accounting policies’	January 1, 2023
Amendments to IAS 8, ‘Definition of accounting estimates’	January 1, 2023
Amendments to IAS 12, ‘Deferred tax related to assets and liabilities arising from a single transaction’	January 1, 2023

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Accounting Standard 34, ‘Interim financial reporting’ as endorsed by the FSC.

(2) Basis of preparation

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

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

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

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

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

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

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

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

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

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

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

B. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	September 30, 2021	December 31, 2020	September 30, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, and America primarily engaged in sale, research and development of cases, connectors and computer components	100	100	100	(b) (c) (e) (f) (g)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(g)
"	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital and provides planning, advisory and business operation and services; its investees primarily engaged in manufacturing and sale computer terminal monitors and related components, data and processing	100	100	100	(g)
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	100	(g)
"	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(g)

Investor	Subsidiary	Main Business Activities	Ownership (%) September 30, 2021	December 31, 2020	September 30, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(g)
"	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in providing FTTH broadband rental service, researching and manufacturing of	100	100	100	(g)
"	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(g)
"	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(g)
"	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	(g)
"	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(g)
"	Foxconn International Inc.	Patent applications in America	100	100	100	(g)
"	Altus Technology Inc.	Leasing services	100	100	100	(g)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	September 30, 2021	December 31, 2020	September 30, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(g)
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(g)
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	(g)
"	Hong Jin Chang Holdings Co., Ltd. -Hong Kong	Investment holdings and reinvestment in businesses relating to robots, automatic equipment, moulds, parts, accessories and corresponding services	100	100	100	(g)
"	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(g)
"	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	74.80	(g)
"	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	100	100	(g)
"	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(g)

Investor	Subsidiary	Main Business Activities	Ownership (%) September 30, 2021	December 31, 2020	September 30, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Electronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(g)
"	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, bluetooth module, set-top box and optical network terminal	100	100	100	(g)
"	Asia Pacific Telecom Co., Ltd.	Concession of telecom industry, storage of data and manufacturing of wire or wireless communication, installation of computer and satellite TV channels and telecom-related business, and providing 3rd-Generation of mobile phone services	36.02	40.74	40.74	
"	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design, and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	51	51	-	(a) (g)
"	Socle Technology Corporation	Design, manufacture and sale of electronic components and software	100	100	100	(g)
"	Hon Young Semiconductor Corporation	Design, manufacture and sale of electronic components and software	100	-	-	(d) (g)

(a) The Group established Foxtron Vehicle Technologies Co., Ltd. with Hua-Chuang Automobile Information Technical Center Co., Ltd. (the "Hua-Chuang") on November 6, 2020. Hua-Chuang contributed assets with value of $7,542,000 as capital, while the Group contributed cash of $7,850,321 as capital and owned 51% equity interest. It was included in the consolidated financial statements since the setup date.

(b) The Company's subsidiary, Lankao YuFu Precision Technology Co., Ltd., merged with a 100% subsidiary, LanKao YuDe Environment Material Technology Inc., due to reorganization in the first quarter of 2021. Lankao YuFu Precision Technology Co., Ltd. was the surviving company.

(c) The Group sold 33.13% Class A shares of Cybertan Technology Corporation in the second quarter of 2021 in order to indirectly dispose the Mainland China investee, Fuyu Properties (Shanghai) Co., Ltd. As the Group lost control over Cybertan Technology Corporation Class A shares, it was not included in the consolidated financial statements from the date the Group lost control, and the Group recognised the remaining investment in the former subsidiary at fair value on the disposal date. The Group recognised gain of $759,188, which was shown as other gain and loss in other profit and loss items in the consolidated income statement.

(d) The subsidiary is the Group's wholly-owned subsidiary newly established on September 24, 2021.

(e) Linksys Holdings, Inc. ("Linksys"), a 67%-owned subsidiary of the Group's subsidiary, Foxconn Interconnect Technology Limited ("FIT"), entered a share purchase agreement with Fortinet Inc. ("Fortinet") which is a listed company in U.S. NASDAQ as approved by the Board of Directors of FIT in August 2021. Fortinet subscribed new preference shares of Linksys for a consideration of USD 85 million and acquired additional 18% equity interest in Linksys. All conditions precedent in the share purchase agreement were satisfied and the closing took place on September 25, 2021. As of September 25, 2021, Linksys is held by the Group as to 49% and is held by Fortinet as to 51%. Accordingly, Linksys ceased to be a subsidiary of the Group and the financial results of Linksys ceased to be consolidated into the consolidated financial statements of the Group.

(f) Jusda Supply Chain Management International Co., Ltd., a subsidiary of the Group, acquired a 100% equity interest in Guangxi Yuchai Logistics Co., Ltd. and its subsidiaries for a consideration of RMB 1 billion in July 2021. The acquirees have been included in the consolidated financial statements since the acquisition date.

(g) The financial statements of the entity as of and for the nine-month periods ended September 30, 2021 and 2020 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.

(h) The financial statements of certain consolidated subsidiaries for the nine-month periods ended September 30, 2021 and 2020 were not reviewed by independent auditors, which statements reflect total assets of $527,650,968 and $501,333,850, constituting 14.46% and 14.99% of consolidated total assets, and total liabilities were $136,957,951 and $162,597,374, constituting 6.41% and 8.24% of the consolidated total liabilities as of September 30, 2021 and 2020, respectively, as well as total comprehensive income (loss) of ($2,723,373), $2,908,883, $8,498,477 and ($1,312,554), constituting 11.16%, 6.45%, 9.22% and 4.46% of the consolidated total comprehensive income for the three-month and nine-month periods then ended, respectively.

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

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

E. Significant restrictions: None.

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

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

		Non-controlling interest September 30, 2021		Non-controlling interest December 31, 2020		
Name of subsidiary	Principal place of business	Amount	Ownership %	Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 20,930,751	37%	$ 22,199,143	38%	
Foxconn Ventures Pte. Ltd.	Singapore	24,887,937	46%	23,229,225	46%	
Foxconn Interconnect Technology Limited	Cayman	16,041,728	26%	15,483,980	25%	
Foxconn Industrial Internet Co., Ltd.	China	76,061,885	16%	72,472,774	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	21,054,597	64%	18,972,448	59%	
		$ 158,976,898		$ 152,357,570		

		Non-controlling interest September 30, 2020		
Name of subsidiary	Principal place of business	Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 21,678,523	38%	
Foxconn Ventures Pte. Ltd.	Singapore	22,340,460	46%	
Foxconn Interconnect Technology Limited	Cayman	15,689,961	23%	
Foxconn Industrial Internet Co., Ltd.	China	65,102,190	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	19,850,931	59%	
		$ 144,662,065		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	September 30, 2021	December 31, 2020	September 30, 2020
Current assets	$ 133,929,052	$ 135,501,090	$ 143,176,201
Non-current assets	34,119,557	36,292,395	36,891,045
Current liabilities	(109,613,973)	(111,336,542)	(120,384,748)
Non-current liabilities	(987,875)	(1,159,695)	(1,496,121)
Total net assets	$ 57,446,761	$ 59,297,248	$ 58,186,377

	Foxconn Interconnect Technology Limited		
	September 30, 2021	December 31, 2020	September 30, 2020
Current assets	$ 73,134,405	$ 81,114,425	$ 76,150,711
Non-current assets	51,050,714	51,002,668	51,802,590
Current liabilities	(59,381,338)	(50,978,118)	(45,432,730)
Non-current liabilities	(2,025,298)	(18,756,900)	(19,173,917)
Total net assets	$ 62,778,483	$ 62,382,075	$ 63,346,654

	Foxconn Ventures Pte. Ltd.		
	September 30, 2021	December 31, 2020	September 30, 2020
Current assets	$ 31,076,212	$ 26,545,134	$ 15,265,929
Non-current assets	22,886,954	24,903,894	33,550,712
Current liabilities	(3,812)	(4,025)	(1,257,471)
Total net assets	$ 53,959,354	$ 51,445,003	$ 47,559,170

	Foxconn Industrial Internet Co., Ltd.		
	September 30, 2021	December 31, 2020	September 30, 2020
Current assets	$ 976,745,707	$ 932,125,404	$ 886,056,309
Non-current assets	71,547,865	62,506,190	62,121,756
Current liabilities	(542,868,540)	(528,560,676)	(530,728,650)
Non-current liabilities	(26,823,379)	(10,377,869)	(8,547,847)
Total net assets	$ 478,601,653	$ 455,693,049	$ 408,901,568

	Asia Pacific Telecom Co., Ltd.		
	September 30, 2021	December 31, 2020	September 30, 2020
Current assets	$ 3,883,079	$ 8,171,700	$ 8,402,133
Non-current assets	42,749,724	31,504,947	31,762,124
Current liabilities	(12,600,065)	(6,974,568)	(6,190,378)
Non-current liabilities	(3,398,655)	(2,962,107)	(2,729,519)
Total net assets	$ 30,634,083	$ 29,739,972	$ 31,244,360

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	For the three-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ 50,957,630	$ 75,465,485
Income for the period from continuing operations	611,587	502,294
Other comprehensive (loss) income, net of tax	(208,562)	2,988,847
Total comprehensive income for the period	$ 403,025	$ 3,491,141
Comprehensive income attributable to non-controlling interest	$ 158,889	$ 941,935
Dividends paid to non-controlling interest	$ -	$ -

	FIH Mobile Limited	
	For the nine-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ 166,561,246	$ 190,331,892
Loss for the period from continuing operations	(186,429)	(2,536,625)
Other comprehensive income (loss), net of tax	122,663	(261,661)
Total comprehensive loss for the period	($ 63,766)	($ 2,798,286)
Comprehensive loss attributable to non-controlling interest	($ 23,593)	($ 1,378,253)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	For the three-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ 29,518,634	$ 32,529,069
Income for the period from continuing operations	1,044,146	1,856,179
Other comprehensive income, net of tax	20,622	827,640
Total comprehensive income for the period	$ 1,064,768	$ 2,683,819
Comprehensive income attributable to non-controlling interest	$ 275,943	$ 819,736
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	For the nine-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ 85,353,152	$ 90,025,359
Income for the period from continuing operations	1,266,126	2,460,529
Other comprehensive income (loss), net of tax	475,173	(89,460)
Total comprehensive income for the period	$ 1,741,299	$ 2,371,069
Comprehensive income attributable to non-controlling interest	$ 445,076	$ 792,902
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	For the three-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ -	$ -
(Loss) income for the period from continuing operations	(690,947)	2,574,999
Other comprehensive loss, net of tax	(50,979)	(1,720,175)
Total comprehensive (loss) income for the period	($ 741,926)	$ 854,824
Comprehensive (loss) income attributable to non-controlling interest	($ 301,032)	$ 523,995
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	For the nine-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ -	$ -
Income for the period from continuing operations	4,086,306	6,875,342
Other comprehensive loss, net of tax	(18,980)	(3,092,914)
Total comprehensive income for the period	$ 4,067,326	$ 3,782,428
Comprehensive income attributable to non-controlling interest	$ 1,870,970	$ 2,293,327
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	For the three-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ 470,137,970	$ 451,367,235
Income for the period from continuing operations	18,573,511	16,413,847
Other comprehensive income (loss), net of tax	1,000,157	(1,842,061)
Total comprehensive income for the period	$ 19,573,668	$ 14,571,786
Comprehensive income attributable to non-controlling interest	$ 3,162,355	$ 2,304,068
Dividends paid to non-controlling interest	$ 3,292,721	$ -

	Foxconn Industrial Internet Co., Ltd.	
	For the nine-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ 1,322,771,769	$ 1,204,313,564
Income for the period from continuing operations	47,307,911	37,059,180
Other comprehensive loss, net of tax	(724,110)	(1,831,937)
Total comprehensive income for the period	$ 46,583,801	$ 35,227,243
Comprehensive income attributable to non-controlling interest	$ 7,453,408	$ 5,607,111
Dividends paid to non-controlling interest	$ 3,292,721	$ 2,685,915

	Asia Pacific Telecom Co., Ltd.	
	For the three-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ 3,211,727	$ 3,243,310
Loss for the period from continuing operations	(1,441,741)	(1,424,495)
Other comprehensive (loss) income, net of tax	(2)	7
Total comprehensive loss for the period	($ 1,441,743)	($ 1,424,488)
Comprehensive loss attributable to non-controlling interest	($ 1,047,884)	($ 800,499)
Dividends paid to non-controlling interest	$ -	$ -

	Asia Pacific Telecom Co., Ltd.	
	For the nine-month periods ended September 30,	
	2021	2020
Revenue and other operating revenue	$ 9,369,080	$ 10,065,317
Loss for the period from continuing operations	(4,105,879)	(4,314,711)
Other comprehensive loss, net of tax	(11)	(23)
Total comprehensive loss for the period	($ 4,105,890)	($ 4,314,734)
Comprehensive loss attributable to non-controlling interest	($ 2,626,948)	($ 2,518,299)
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	FIH Mobile Limited	
	For the nine-month periods ended September 30,	
	2021	2020
Net cash provided by (used in) operating activities	$ 2,293,066	($ 9,674,145)
Net cash (used in) provided by investing activities	(2,346,147)	2,823,537
Net cash provided by financing activities	2,851,126	7,290,483
Effect of exchange rates on cash and cash equivalents	98,441	(211,513)
Increase in cash and cash equivalents	2,896,486	228,362
Cash and cash equivalents, beginning of period	49,945,849	46,079,951
Cash and cash equivalents, end of period	$ 52,842,335	$ 46,308,313

	Foxconn Interconnect Technology Limited	
	For the nine-month periods ended September 30,	
	2021	2020
Net cash provided by operating activities	$ 331,451	$ 2,772,748
Net cash used in investing activities	(2,387,101)	(6,758,614)
Net cash used in financing activities	(2,269,600)	(2,101,386)
Effect of exchange rates on cash and cash equivalents	95,831	(866,806)
Decrease in cash and cash equivalents	(4,229,419)	(6,954,058)
Cash and cash equivalents, beginning of period	21,504,764	26,763,330
Cash and cash equivalents, end of period	$ 17,275,345	$ 19,809,272

	Foxconn Ventures Pte. Ltd.	
	For the nine-month periods ended September 30,	
	2021	2020
Net cash provided by operating activities	$ 10,878	$ 76,022
Net cash provided by investing activities	5,147,824	135,456
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	5,158,702	211,478
Cash and cash equivalents, beginning of period	26,156,884	15,425,649
Cash and cash equivalents, end of period	$ 31,315,586	$ 15,637,127

	Foxconn Industrial Internet Co., Ltd.	
	For the nine-month periods ended September 30,	
	2021	2020
Net cash provided by (used in) operating activities	$ 4,705,376	($ 28,598,545)
Net cash used in investing activities	(27,917,359)	(40,798,746)
Net cash provided by financing activities	12,223,948	53,978,405
Effect of exchange rates on cash and cash equivalents	(898,577)	710,381
Decrease in cash and cash equivalents	(11,886,612)	(14,708,505)
Cash and cash equivalents, beginning of period	324,393,468	283,994,561
Cash and cash equivalents, end of period	$ 312,506,856	$ 269,286,056

	Asia Pacific Telecom Co., Ltd.	
	For the nine-month periods ended September 30,	
	2021	2020
Net cash (used in) provided by operating activities	($ 177,994)	$ 797,999
Net cash used in investing activities	(11,870,257)	(752,524)
Net cash provided by (used in) financing activities	7,225,335	(1,965,976)
Effect of exchange rates on cash and cash equivalents	-	(30)
Decrease in cash and cash equivalents	(4,822,916)	(1,920,531)
Cash and cash equivalents, beginning of period	5,871,722	8,204,093
Cash and cash equivalents, end of period	$ 1,048,806	$ 6,283,562

Note: The summarised financial information of the subsidiaries stated above were based on each subgroup's consolidated balance sheets, consolidated statements of comprehensive income and consolidated statements of cash flows in the presentation currencies of their own and translated into New Taiwan Dollars at the closing exchange rate at the corresponding balance sheet date and average exchange rates of the corresponding period respectively.

(4) Foreign currency translation

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

B. Foreign currency transactions and balances

(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise, except when deferred in other comprehensive income as qualifying cash flow hedges and qualifying net investment hedges.

(b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised 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 recognised 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 recognised in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.

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

C. Translation of foreign operations

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

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

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

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

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

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

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

(5) Classification of current and non-current items

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

(a) Assets arising from operating activities that are expected to be realised, 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 realised within twelve months from the balance sheet date;

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

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

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

(b) Liabilities arising mainly from trading activities;

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

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

(6) Cash equivalents

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(10) Accounts and notes receivable

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

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

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

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

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

(13) Leasing arrangement (lessor) – Lease receivables / Operating leases

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

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

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

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

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

(14) Inventories

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

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

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

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

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

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

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

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

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

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

(16) Property, plant and equipment

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

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

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

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

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

Buildings	15 ~ 51 years
(Auxiliary buildings	5 ~ 11 years)

Machinery and equipment	3 ～ 9 years
Computer and communication equipment	3 ～ 25 years
Other equipment	1 ～ 25 years

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(18) 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 is amortised on a straight-line basis over its estimated useful life of 3 to 20 years.

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

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

D. The developed technologies are obtained from business combination. They are included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. Part of the developed technologies are available for use and be amortised on a straight-line basis over its estimated useful life of 4 to 10 years. The remaining is the developed technologies that is not yet available for use, will be amortised from the date it is available for use on a straight-line basis over its estimated useful life of 7 years.

E. Customer relationship and Supplier relationship are obtained as a result of a business combination, and are amortised on a straight-line basis over its estimated life of 15 to 16 years.

F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated useful life of 3 to 10 years.

G. Concession obtained individually is stated initially at its costs and is amortised on a straight-line basis over its useful life of 15 to 16 years.

(20) Impairment of non-financial assets

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

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

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

(21) Borrowings

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

(22) Notes and accounts payable

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

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

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

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

(a) Hybrid (combined) contracts; or

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

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

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

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

(24) Bonds payable

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

(25) Convertible bonds payable

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

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

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

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

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

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

(26) Derecognition of financial liabilities

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

(27) Offsetting financial instruments

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

(28) Non-hedging and embedded derivatives

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

(29) Hedge accounting

A. At the inception of the hedging relationship, there is formal designation and documentation of the hedging relationship and the Group's risk management objective and strategy for undertaking the hedge. That documentation shall include identification of the hedging instrument, the hedged item, the nature of the risk being hedged and how the Group will assess whether the hedging relationship meets the hedge effectiveness requirements.

B. The Group designates the hedging relationship as follows:

Cash flow hedge: a hedge of the exposure to variability in cash flows that is attributable to a particular risk associated with a recognised asset or liability or a highly probable forecast transaction.

C. Cash flow hedges

(a)The cash flow hedge reserve associated with the hedged item is adjusted to the lower of the following (in absolute amounts):

i. the cumulative gain or loss on the hedging instrument from inception of the hedge; and

ii.the cumulative change in fair value of the hedged item from inception of the hedge.

(b)The effective portion of the gain or loss on the hedging instrument is recognised in other comprehensive income. The gain or loss on the hedging instrument relating to the ineffective portion is recognised in profit or loss.

(c)The amount that has been accumulated in the cash flow hedge reserve in accordance with (a) is accounted for as follows:

i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or liability.

ii. For cash flow hedges other than those covered by i. above, that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.

iii. If that amount is a loss and the Group expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.

(d) When the hedging instrument expires, or is sold, terminated, exercised or when the hedging relationship ceases to meet the qualifying criteria, if the forecast transaction is still expected to occur, the amount that has been accumulated in the cash flow hedge reserve shall remain in the cash flow hedge reserve until the forecast transaction occurs; if the forecast transaction is no longer expected to occur, the amount shall be immediately reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment.

(30) Provisions

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

(31) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

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

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

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

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

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

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

(32) Employee share-based payment

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

B. Restricted stocks:

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

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

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

(33) Income tax

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

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

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

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

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

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

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

(34) 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.

(35) Revenue recognition

A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products have transferred, being when the products are delivered to or picked by 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. Sales revenue is recognised based on the price specified in the contract, net of the estimated sales discounts and allowances. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. The contract cost does not include a significant financing component as the sales are made with credit term consistent with market practice.

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

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

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

(36) Government grants

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

(37) Business combinations

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

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

(38) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

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

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

A. Revenue recognition

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

After receiving the materials or services procured, the Group directs the use of the goods and services and provides critical manufacturing processing technique, in order to produce and significantly integrate various goods and services into the combined output as the resulting devices and transfers to a customer. The following indicators are used to determine whether the Group controls the good or service before it is transferred to a customer and considers itself as a principal:

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

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

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

B. Offsetting financial instruments

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

(2) Critical accounting estimates and assumptions

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

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

The Group assesses impairment based on its subjective judgement and determines the separate cash flows of a specific group of assets, useful lives of assets and the future possible income and expenses arising from the assets depending on how assets are utilized and industrial characteristics. Any changes of economic circumstances or estimates due to the change of Group strategy might cause adjustments on impairment of assets.

B. Impairment assessment of goodwill

The Group assesses impairment of goodwill based on subjective judgment which includes identifying and allocating assets, liabilities and goodwill to related cash-generating unit to determine recoverable amount of this unit. Details of impairment assessment of goodwill is provided in Note 6(14).

As of September 30, 2021, the Group recognised goodwill after impairment assessment of $15,951,844.

C. Evaluation of inventories

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

As of September 30, 2021, the carrying amount of inventories was $658,643,165.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	September 30, 2021	December 31, 2020	September 30, 2020
Cash on hand and revolving funds	$ 114,374	$ 146,814	$ 72,065
Checking accounts and demand deposits	774,934,373	1,008,741,819	829,519,386
Cash equivalents - Time deposits	298,492,335	215,392,563	188,669,763
Cash equivalents - Repo bonds	116,553	8,512,819	257,331
	$ 1,073,657,635	$ 1,232,794,015	$ 1,018,518,545

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

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

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

	September 30, 2021	December 31, 2020	September 30, 2020
Assets			
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	$ 554,779	$ 535,164	$ 519,893
Derivatives	328,531	5,750,430	1,763,876
	$ 883,310	$ 6,285,594	$ 2,283,769
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 3,306,938	$ 3,187,930	$ 13,976,529
Beneficiary certificates	88,362,633	79,443,386	72,855,333
Derivatives	1,523,232	1,049,870	2,215,131
	$ 93,192,803	$ 83,681,186	$ 89,046,993

Liabilities	September 30, 2021	December 31, 2020	September 30, 2020
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Derivatives	($ 1,353,944)	($ 2,291,221)	($ 1,405,078)
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Derivatives	$ -	$ -	($ 1,650)

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

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

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

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

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

	For the three-month periods ended September 30, 2021	For the three-month periods ended September 30, 2020
Equity instruments	$ 368,517	$ 2,665,007
Beneficiary certificates	1,225,013	(1,081,651)
Derivatives	(1,477,745)	89,592
	$ 115,785	$ 1,672,948

	For the nine-month periods ended September 30, 2021	For the nine-month periods ended September 30, 2020
Equity instruments	$ 248,701	$ 2,919,176
Beneficiary certificates	6,832,384	4,294,579
Derivatives	829,686	(2,737,375)
	$ 7,910,771	$ 4,476,380

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

	September 30, 2021		
	Contract amount (Nominal Principal in thousands)		Contract period
Derivative Financial Assets			
Current items:			
Cross currency swap contracts	USD (BUY)	860,000	2021.06.10~2022.08.16
	TWD (SELL)	23,858,800	2021.06.10~2022.08.16
Foreign exchange forward contracts	RMB (BUY)	5,431,023	2021.07.09~2021.12.01
	USD (BUY)	523,250	2021.05.18~2021.12.30
	RMB (SELL)	1,294,360	2021.09.03~2021.10.19
	INR (SELL)	22,173,600	2021.09.16~2021.11.22
	MXN (SELL)	207,502	2021.05.18~2021.12.30
	USD (SELL)	834,300	2021.07.09~2021.12.01
	EUR (SELL)	11,000	2021.08.13~2021.10.18
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

	September 30, 2021		
	Contract amount (Nominal Principal in thousands)		Contract period
Derivative Financial Liabilities			
Current items:			
Cross currency swap contracts	USD (BUY)	1,290,000	2021.01.12~2022.08.24
	JPY (BUY)	33,000,000	2021.05.19~2021.12.28
	TWD (SELL)	44,804,600	2021.01.12~2022.08.24
Foreign exchange forward contracts	USD (BUY)	2,000,000	2021.08.12~2021.11.01
	CZK (BUY)	3,074,265	2021.09.09~2021.12.15
	KRW (BUY)	525,808,500	2021.09.16~2021.10.25
	BRL (BUY)	1,574,845	2021.07.07~2021.10.15
	MXN (BUY)	3,652,926	2021.08.23~2021.11.26
	RMB (BUY)	530,662	2021.06.04~2021.11.08
	USD (SELL)	1,152,750	2021.06.04~2021.12.15
	RMB (SELL)	11,671,730	2021.08.30~2021.11.01
	INR (SELL)	14,954,500	2021.08.12~2021.10.18

	December 31, 2020		
	Contract amount (Nominal Principal in thousands)		Contract period
Derivative Financial Assets			
Current items:			
Cross currency swap contracts	USD (BUY)	1,600,000	2016.09.13~2021.09.24
	JPY (BUY)	38,000,000	2020.12.11~2021.06.28
	TWD (SELL)	38,582,000	2020.12.11~2021.06.28
	JPY (SELL)	61,555,000	2016.09.13~2021.09.24
Foreign exchange forward contracts	RMB (BUY)	59,779,402	2020.10.26~2021.06.23
	CZK (BUY)	1,070,550	2020.12.28~2021.02.26
	BRL (BUY)	262,540	2020.12.28~2021.01.29
	JPY (BUY)	14,216,752	2020.11.04~2021.02.08
	USD (BUY)	50,000	2020.12.31~2021.01.06
	RMB (SELL)	325,505	2020.12.31~2021.01.06
	USD (SELL)	9,208,233	2020.10.26~2021.06.23
Convertible bonds payable	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

	December 31, 2020		
	Contract amount (Nominal Principal in thousands)		Contract period
Derivative Financial Liabilities			
Current items:			
Cross currency swap contracts	USD (BUY)	3,050,000	2020.03.03~2021.07.14
	TWD (SELL)	88,925,000	2020.03.03~2021.07.14
Foreign exchange forward contracts	USD (BUY)	420,128	2020.06.08~2021.04.30
	BRL (BUY)	260,490	2020.12.28~2021.01.29
	MXN (BUY)	3,619,834	2020.12.09~2021.02.26
	RMB (BUY)	4,070,580	2020.12.17~2021.05.31
	USD (SELL)	852,000	2020.12.09~2021.05.31
	RMB (SELL)	2,616,495	2020.12.04~2021.02.09
	MXN (SELL)	452,693	2020.06.08~2021.04.30

	September 30, 2020		
	Contract amount (Nominal Principal in thousands)		Contract period
Derivative Financial Assets			
Current items:			
Cross currency swap contracts	USD (BUY)	600,000	2016.09.13~2021.09.24
	JPY (SELL)	61,555,000	2016.09.13~2021.09.24
Foreign exchange forward contracts	RMB (BUY)	14,187,650	2020.08.13~2020.12.10
	KRW (BUY)	117,560,000	2020.09.24~2020.11.30
	MXN (BUY)	2,034,270	2020.08.06~2020.10.13
	USD (BUY)	119,961	2020.06.08~2021.04.30
	CZK (SELL)	993,988	2020.09.23~2020.11.30
	MXN (SELL)	1,243,107	2020.06.08~2021.04.30
	USD (SELL)	2,243,800	2020.08.06~2020.12.10
	EUR (SELL)	18,000	2020.09.04~2020.10.08
Structured financial products	USD	6,000	2019.12.03~2020.12.10
Non-current items:			
Convertible bonds payable	USD	30,000	2016.12.19~2021.12.15
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

		September 30, 2020	
	Contract amount (Nominal Principal in thousands)		Contract period
Derivative Financial Liabilities			
Current items:			
Cross currency swap contracts	USD (BUY)	2,250,000	2020.03.02~2021.07.14
	JPY (BUY)	26,000,000	2020.09.22~2020.12.28
	TWD (SELL)	77,153,400	2020.03.02~2021.07.14
Foreign exchange forward contracts	USD (BUY)	40,000	2020.09.23~2020.11.30
	EUR (BUY)	100,000	2020.08.07~2020.11.12
	CZK (BUY)	1,114,150	2020.09.03~2020.11.09
	MXN (BUY)	2,097,375	2020.08.14~2020.10.19
	CNY (BUY)	2,563,782	2020.09.18~2020.12.28
	USD (SELL)	637,988	2020.08.07~2020.12.28
	CZK (SELL)	924,060	2020.09.23~2020.11.30

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

B. Investing activities: Import of machinery and equipment.

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

(c) Convertible bonds payable

The Group's indirect subsidiary, PCE Paragon Solutions Kft., acquired convertible bonds issued by Nanthealth, Inc. in the amount of US$30 million. The convertible bonds are embedded derivatives. Based on the contract, PCE Paragon Solutions Kft. has the right to require conversion from the issue date to the maturity date if the written consent is submitted in advance. Nanthealth, Inc. repaid in advance the amount of USD 30,733 thousand in June 2021. The gains (losses) of settlement were recognised in accordance with the requirements of IFRSs.

D. Details of the Group's investments in equity instruments and beneficiary certificates are provided in Table 3.

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

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

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

Items	September 30, 2021	December 31, 2020	September 30, 2020
Equity instruments at cost	$ 58,841,840	$ 55,486,110	$ 54,145,565
Fair value adjustments	49,967,899	31,587,979	10,879,704
	$ 108,809,739	$ 87,074,089	$ 65,025,269

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

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

	For the three-month periods ended September 30,	
	2021	2020
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income (loss)	($ 7,988,234)	($ 3,303,339)
Cumulative gains (losses) reclassified to retained earnings due to derecognition	$ 256,697	($ 4,871,006)
Dividend income recognised in profit or loss	$ 237,662	$ 359,526

	For the nine-month periods ended September 30,	
	2021	2020
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income (loss)	$ 18,852,083	($ 2,610,510)
Cumulative gains (losses) reclassified to retained earnings due to derecognition	$ 255,371	($ 4,170,365)
Dividend income recognised in profit or loss	$ 534,745	$ 544,687

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

D. Details of the Group’s investments in equity instruments are provided in Table 3.

(4) Financial assets at amortised cost

Items	September 30, 2021	December 31, 2020	September 30, 2020
Current items:			
Capital guarantee financial products	$ -	$ -	$ 3,438,316
Time deposits with maturity over three months	65,354,045	36,252,968	52,623,960
Refundable deposits	1,740,502	1,815,433	520,745
Restricted bank deposits	107,819	468,414	84,077
Pledged time deposits	127,807	246,751	315,267
	$ 67,330,173	$ 38,783,566	$ 56,982,365
Non-current items:			
Financial bonds-trust fund	$ 9,047,640	$ 11,321,960	$ 11,106,940
Time deposits with maturity over twelve months	9,413,790	6,010,077	8,023,950
Restricted bank deposits	63,900	1,400,641	56,900
Pledged time deposits	63,131	53,352	2,700
	$ 18,588,461	$ 18,786,030	$ 19,190,490

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

	For the three-month periods ended September 30,	
	2021	2020
Interest income	$ 625,660	$ 677,036

	For the nine-month periods ended September 30,	
	2021	2020
Interest income	$ 1,530,500	$ 1,644,876

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of September 30, 2021, the Group has invested a total of RMB 3.5 billion and has redeemed RMB 1.4 billion. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

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

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

(5) Hedging financial assets and liabilities

	September 30, 2021	
	Current assets	Current liabilities
Cash flow hedges:		
Exchange rate risk		
Foreign exchange forward contracts	$ 175,116	($ 16,620)
Foreign exchange option	458,898	-
	$ 634,014	($ 16,620)

A. Hedge accounting is applied to remove the accounting inconsistency between the hedging instrument and the hedged item. As the Group's US dollar denominated accounts receivable are exposed to the impact of variable exchange rate, the Group uses the risk exposed during the next 12 months with 1:1 hedge ratio to control the exchange rate risk under their acceptable range based on the Group's risk management policies.

B. The forecast transactions which is highly probable incurred in the Group's companies are designated as hedged item, and the intrinsic value of foreign exchange options is designated as cash flow hedge. Changes in fair value of time value of foreign exchange options are included in other comprehensive income and are amortised and recognised in profit or loss during the contract period. There are economic relations between the hedging instrument and the hedged item, foreign exchange options are in line with major terms, such as monetary items, foreign currency borrowings or the currency and amount of bonds.

C. Transaction information associated with the Group adopting hedge accounting is as follows:

	September 30, 2021			
Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	10,899,806	2021.05.27~2021.12.29
		USD (SELL)	1,673,000	2021.05.27~2021.12.29
Forecast transaction	Foreign exchange option	RMB (BUY)	6,425,550	2021.04.26~2021.12.31
		USD (SELL)	978,000	2021.04.26~2021.12.31
Financial liabilities				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	643,840	2021.06.01~2021.10.28
		USD (SELL)	100,000	2021.06.01~2021.10.28

D. Cash flow hedge

		2021
Other equity - cash flow hedge reserve		
At January 1	$	-
Add: Gains on hedge effectiveness-amount recognised in other comprehensive income		523,700
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(	357,306)
At September 30	$	166,394

(a) To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into a forward forecast sales agreement of US dollar, and the hedge ratio is 1:1. The effective portion with respect to the changes in the fair value of the hedging instruments is deferred to recognise in the cash flow hedge reserve, which is under other comprehensive income, and will be directly included in the sales revenue when the hedged items are subsequently recognised in accounts receivable.

(b) The Group separates changes in spot price and time value, only change in spot price is designated as hedging instruments. Changes in fair value of time value, which is associated with hedged item, are recognised in other comprehensive income. Meanwhile, time value at hedging commencement date, which is associated with hedged items, are amortised during the period the hedging instrument affects profit or loss. The amortisation will be recognised in profit or loss from other comprehensive income or loss.

E. Information relating to fair value risk of hedging financial assets and liabilities is shown in Note 12(3).

(6) Notes and accounts receivable

		September 30, 2021		December 31, 2020		September 30, 2020
Notes receivable	$	531,043	$	249,501	$	527,352
Accounts receivable		892,550,914		909,750,714		681,769,815
Less: Allowance for uncollectible accounts	(	7,612,481)	(	6,929,985)	(	7,721,064)
	$	885,469,476	$	903,070,230	$	674,576,103

A. As of September 30, 2021, December 31, 2020 and September 30, 2020, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2020, the balance of receivables from contracts with customers amounted to $1,037,840,337.

B. On September 30, 2021, December 31, 2020 and September 30, 2021, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of $90,505,547, $109,052,508 and $81,733,158, respectively.

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

As of September 30, 2021, December 31, 2020 and September 30, 2020, the relevant information of accounts receivable factored but unsettled were as follows:

September 30, 2021			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 55,319,575	$ 55,319,575	$ 55,319,575	$ -

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

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

As of September 30, 2021, December 31, 2020 and September 30, 2020, the Group has no retention for the factoring of accounts receivable.

D. As of September 30, 2021, December 31, 2020 and September 30, 2020, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three-month and nine-month periods ended September 30, 2021 and 2020, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(37).

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

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

(7) Other receivables

	September 30, 2021	December 31, 2020	September 30, 2020
Tax refund receivable	$ 34,348,121	$ 30,296,437	$ 33,207,165
Interest receivable	11,956,041	13,230,731	17,082,462
Loans to related parties	695,807	2,181,655	2,415,431
Others	12,035,322	12,528,896	13,534,236
	$ 59,035,291	$ 58,237,719	$ 66,239,294

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

(8) Inventories

	September 30, 2021	December 31, 2020	September 30, 2020
Raw materials	$ 297,361,561	$ 184,832,767	$ 235,427,282
Work in process	147,755,371	124,724,802	148,498,985
Finished goods	207,520,056	268,629,479	332,720,409
Inventory in transit	23,208,610	30,145,057	23,657,840
	675,845,598	608,332,105	740,304,516
Less: Allowance for inventory obsolescence and market price decline	(17,202,433)	(26,218,370)	(32,312,217)
	$ 658,643,165	$ 582,113,735	$ 707,992,299

Expenses and losses incurred on inventories for the three-month and nine-month periods ended September 30, 2021 and 2020 were as follows:

	For the three-month periods ended September 30,	
	2021	2020
Cost of inventories sold	$ 1,322,102,337	$ 1,209,943,293
(Gain from price recovery) loss on inventory obsolescence and market price decline	(2,890,212)	2,829,365
Revenue from sale of scraps	(2,410,943)	(1,326,072)
Others	380,894	(4,122)
	$ 1,317,182,076	$ 1,211,442,464

	For the nine-month periods ended September 30,	
	2021	2020
Cost of inventories sold	$ 3,870,291,484	$ 3,154,605,639
(Gain from price recovery) loss on inventory obsolescence and market price decline	(7,189,006)	8,527,478
Revenue from sale of scraps	(7,514,992)	(2,973,151)
Others	499,573	307,903
	$ 3,856,087,059	$ 3,160,467,869

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the three-month and nine-month periods ended September 30, 2021.

(9) Investments accounted for using equity method

	2021	2020
At January 1	$ 175,199,441	$ 168,631,642
Addition of investments accounted for using equity method	6,901,212	681,368
Disposal of investments accounted for using equity method	(88,046)	(133,108)
Earnings distribution of investments accounted for using equity method	(4,666,129)	(5,243,662)
Share of profit or loss of investments accounted for using equity method	9,619,021	4,428,030
Changes in retained earnings	1,164,692	(6,557)
Changes in capital surplus	(5,083,443)	(500,891)
Changes in other equity items	(4,103,378)	(2,873,165)
Others	(2,262,719)	(554,713)
At September 30	$ 176,680,651	$ 164,428,944

A. Some of the above investments accounted for using the equity method were based on the financial statements of the investee companies for the same periods which were not reviewed by independent auditors. The related investments balances for the abovementioned unaudited or unreviewed investee companies amounted to $19,796,663 and $18,110,134, constituting 0.54% and 0.54% of the consolidated total assets as of September 30, 2021 and 2020, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to $141,816, ($94,657), $26,158 and ($598,521), constituting 0.58%, 0.21%, 0.03% and 2.04% of the consolidated comprehensive income for the three-month and nine-month periods ended September 30, 2021 and 2020, respectively.

B. The Group sold 33.13% Class A shares of Cybertan Technology Corporation in the second quarter of 2021 in order to indirectly dispose the Mainland China investee, Fuyu Properties (Shanghai) Co., Ltd. As the Group lost control over the Class A shares of Cybertan Technology Corporation, the remaining investment was remeasured at fair value, and the cost of initial recognition of investment in associate amounted to $2,231,300.

C. Linksys Holdings, Inc. (“Linksys”), a 67%-owned subsidiary of the Group’s subsidiary, Foxconn Interconnect Technology Limited (“FIT”), entered into a share purchase agreement with Fortinet Inc. (“Fortinet”) which is a listed company in U.S. NASDAQ as approved by the Board of Directors of FIT in August 2021. Fortinet subscribed new preference shares of Linksys for a consideration of USD 85 million and acquired additional 18% equity interest in Linksys. All conditions precedent in the share purchase agreement were satisfied and the closing took place on September 25, 2021. As of September 25, 2021, Linksys is held by the Group as to 49% and is held by Fortinet as to 51%. Accordingly, the Group has lost control over Linksys. The Group remeasured the remaining investment retained in Linksys at fair value amounting to $4,350,850 which was regarded as the cost on initial recognition of the associate.

D. Associates

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

Company name	Principal place of business	Shareholding ratio September 30, 2021	December 31, 2020	September 30, 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 summarised financial information of the associates that are material to the Group is as follows:

Balance sheet

	Sharp Corporation		
	September 30, 2021	December 31, 2020	September 30, 2020
Current assets	$ 287,407,752	$ 328,978,941	$ 307,719,158
Non-current assets	184,574,768	206,441,054	200,706,801
Current liabilities	(205,120,224)	(258,063,115)	(240,780,036)
Non-current liabilities	(169,249,284)	(191,282,832)	(182,417,470)
Total net assets	97,613,012	86,074,048	85,228,453
Effect of accounting principles	(3,812,367)	(5,682,633)	(10,074,688)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	98,365,275	110,989,019	111,327,753
Total net assets after adjustment	$ 192,165,920	$ 191,380,434	$ 186,481,518
Share in associate's net assets (Note)	$ 68,585,685	$ 73,338,398	$ 71,117,087
Goodwill	12,090,577	12,197,171	12,302,072
Others	(3,616,232)	(670,048)	(718,353)
Carrying amount of the associate	$ 77,060,030	$ 84,865,521	$ 82,700,806

Note 1: In February 2021, Sharp Corporation retired all its Class C shares and issued common shares to ES Platform Limited. Therefore, the Group's shareholding ratio of Sharp Corporation decreased from 42% to 36%. The Group decreased capital surplus and investments accounted for using equity method amounting to $6,442,516 due to difference in net equity from associate not issuing new shares in proportion to its ownership. Further information is provided in Note 6(27).

Note 2: As of December 31, 2020 and September 30, 2020, share in associate's net assets is determined based on the equity of ordinary shares, excluding Class C shares of Sharp Corporation.

	Foxconn Technology Co., Ltd.		
	September 30, 2021	December 31, 2020	September 30, 2020
Current assets	$ 128,568,666	$ 113,612,184	$ 118,659,734
Non-current assets	56,200,744	55,497,536	47,492,874
Current liabilities	(71,265,344)	(58,012,616)	(64,714,140)
Non-current liabilities	(1,045,277)	(828,349)	(878,427)
Total net assets	$ 112,458,789	$ 110,268,755	$ 100,560,041
Share in associate's net assets	$ 33,147,297	$ 32,501,783	$ 29,640,134
Goodwill	338,190	338,190	338,190
Others	2,579	(592,437)	9,815
Carrying amount of the associate	$ 33,488,066	$ 32,247,536	$ 29,988,139

	ZHEN DING TECHNOLOGY HOLDING LIMITED		
	September 30, 2021	December 31, 2020	September 30, 2020
Current assets	$ 93,895,068	$ 99,312,005	$ 80,941,204
Non-current assets	96,311,548	81,808,482	65,083,940
Current liabilities	(63,755,700)	(63,423,798)	(38,643,263)
Non-current liabilities	(21,491,735)	(13,658,813)	(16,796,653)
Total net assets	$ 104,959,181	$ 104,037,876	$ 90,585,228
Share in associate's net assets	$ 25,159,524	$ 25,297,197	$ 22,777,783
Others	460	122,937	-
Carrying amount of the associate	$ 25,159,984	$ 25,420,134	$ 22,777,783

Statement of comprehensive income

	Sharp Corporation	
	For the three-month periods ended September 30,	
	2021	2020
Revenue	$ 153,147,347	$ 173,546,883
Income for the period from continuing operations	5,103,697	3,890,346
Other comprehensive income (loss), net of tax	814,865	(114,173)
Total comprehensive income	5,918,562	3,776,173
Effect of accounting principles	118,320	220,095
Total comprehensive income after adjustment	$ 6,036,882	$ 3,996,268
Dividends received from associates	$ -	$ -

	Sharp Corporation	
	For the nine-month periods ended September 30,	
	2021	2020
Revenue	$ 473,078,169	$ 459,884,460
Income (loss) for the period from continuing	13,393,090	(3,210,819)
Other comprehensive income (loss), net of tax	12,140,857	(338,151)
Total comprehensive income (loss)	25,533,947	(3,548,970)
Effect of accounting principles	649,998	958,556
Total comprehensive income (loss) after adjustment	$ 26,183,945	($ 2,590,414)
Dividends received from associates	$ 1,689,236	$ 1,105,471

	Foxconn Technology Co., Ltd.	
	For the three-month periods ended September 30,	
	2021	2020
Revenue	$ 33,337,917	$ 36,396,331
Income for the period from continuing operations	1,128,310	1,665,395
Other comprehensive (loss) income, net of tax	(8,133,565)	3,638,622
Total comprehensive (loss) income	($ 7,005,255)	$ 5,304,017
Dividends received from associates	$ 750,457	$ 1,042,301

	Foxconn Technology Co., Ltd.	
	For the nine-month periods ended September 30,	
	2021	2020
Revenue	$ 76,144,217	$ 70,329,968
Income for the period from continuing operations	3,617,209	3,614,954
Other comprehensive income (loss), net of tax	1,107,588	(8,124,310)
Total comprehensive income (loss)	$ 4,724,797	($ 4,509,356)
Dividends received from associates	$ 750,457	$ 1,042,301

	ZHEN DING TECHNOLOGY HOLDING LIMITED	
	For the three-month periods ended September 30,	
	2021	2020
Revenue	$ 41,618,582	$ 32,076,905
Income for the period from continuing operations	4,344,674	2,341,411
Other comprehensive (loss) income, net of tax	(103,027)	1,424,912
Total comprehensive income	$ 4,241,647	$ 3,766,323
Dividends received from associates	$ 1,377,838	$ 1,374,359

	ZHEN DING TECHNOLOGY HOLDING LIMITED	
	For the nine-month periods ended September 30,	
	2021	2020
Revenue	$ 98,579,882	$ 76,079,412
Income for the period from continuing operations	6,833,803	5,453,139
Other comprehensive loss, net of tax	(1,725,618)	(908,695)
Total comprehensive income	$ 5,108,185	$ 4,544,444
Dividends received from associates	$ 1,377,838	$ 1,374,359

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

As of September 30, 2021, December 31, 2020 and September 30, 2020, the carrying amount of the Group's individually immaterial associates amounted to $40,972,571, $32,666,250 and $28,962,216, respectively.

	For the three-month periods ended September 30,	
	2021	2020
Income for the period from continuing operations	$ 4,088,102	$ 2,885,059
Other comprehensive (loss) income, net of tax	(374,164)	1,231,732
Total comprehensive income	$ 3,713,938	$ 4,116,791

	For the nine-month periods ended September 30,	
	2021	2020
Income for the period from continuing operations	$ 8,459,164	$ 3,268,710
Other comprehensive income, net of tax	133,037	301,059
Total comprehensive income	$ 8,592,201	$ 3,569,769

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

	September 30, 2021	December 31, 2020	September 30, 2020
Sharp Corporation	$ 78,251,433	$ 95,941,221	$ 79,422,127
Foxconn Technology Co., Ltd.	29,309,502	22,263,548	21,471,399
Zhen Ding Technology Holding Limited	30,215,496	32,828,781	38,494,969
	$ 137,776,431	$ 151,033,550	$ 139,388,495

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

i. The Group is the single largest shareholder of Sharp Corporation with a 36% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.

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

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

(10) Property, plant and equipment

	2021						
At January 1, 2021	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
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
2021							
Opening net book amount as at January 1	$ 12,330,536	$ 115,559,820	$ 64,432,615	$ 9,663,131	$ 49,220,168	$ 35,885,708	$ 287,091,978
Additions	46,286	2,149,898	15,586,447	1,305,285	13,054,687	25,730,392	57,872,995
Transfer	-	15,051,810	8,262,120	318,088	3,609,367	(27,838,208)	(596,823)
Acquired from business combinations	-	43,441	76,133	2,740	7,426	1,001	130,741
Disposals	-	(366,933)	(3,814,494)	(37,710)	(1,564,605)	(434,915)	(6,218,657)
Depreciation charge	-	(8,895,640)	(17,373,654)	(2,544,234)	(11,603,246)	-	(40,416,774)
Net exchange differences	(532,645)	(160,565)	(775,124)	178,904	(427,087)	(676,141)	(2,392,658)
Closing net book amount as at September 30	$ 11,844,177	$ 123,381,831	$ 66,394,043	$ 8,886,204	$ 52,296,710	$ 32,667,837	$ 295,470,802
At September 30, 2021							
Cost	$ 11,844,177	$ 229,325,621	$ 270,728,176	$ 47,701,119	$ 175,788,301	$ 32,667,837	$ 768,055,231
Accumulated depreciation and impairment	-	(105,943,790)	(204,334,133)	(38,814,915)	(123,491,591)	-	(472,584,429)
	$ 11,844,177	$ 123,381,831	$ 66,394,043	$ 8,886,204	$ 52,296,710	$ 32,667,837	$ 295,470,802

	2020						
At January 1, 2020	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
Cost	$ 14,233,757	$ 208,869,510	$ 275,816,855	$ 39,326,807	$ 160,547,139	$ 28,415,269	$ 727,209,337
Accumulated depreciation and impairment	-	(88,283,906)	(208,403,723)	(29,795,877)	(113,202,578)	-	(439,686,084)
	$ 14,233,757	$ 120,585,604	$ 67,413,132	$ 9,530,930	$ 47,344,561	$ 28,415,269	$ 287,523,253
2020							
Opening net book amount as at January 1	$ 14,233,757	$ 120,585,604	$ 67,413,132	$ 9,530,930	$ 47,344,561	$ 28,415,269	$ 287,523,253
Additions	188,011	1,492,648	9,839,303	738,954	10,119,968	21,579,967	43,958,851
Transfer	1,176	1,513,069	1,589,304	1,096,873	1,881,290	(11,882,532)	(5,800,820)
Acquired from business combinations	-	2,396	147	-	1,384,078	13,685	1,400,306
Disposals	(4,007)	(205,865)	(1,396,800)	(11,188)	(834,742)	(270,802)	(2,723,404)
Depreciation charge	-	(7,669,220)	(17,021,920)	(2,408,501)	(10,793,639)	-	(37,893,280)
Net exchange differences	(2,169,470)	(1,258,374)	(3,836,580)	(65,822)	(400,816)	(595,274)	(8,326,336)
Closing net book amount as at September 30	$ 12,249,467	$ 114,460,258	$ 56,586,586	$ 8,881,246	$ 48,700,700	$ 37,260,313	$ 278,138,570
At September 30, 2020							
Cost	$ 12,249,467	$ 209,460,387	$ 272,274,522	$ 40,522,128	$ 170,228,093	$ 37,260,313	$ 741,994,910
Accumulated depreciation and impairment	-	(95,000,129)	(215,687,936)	(31,640,882)	(121,527,393)	-	(463,856,340)
	$ 12,249,467	$ 114,460,258	$ 56,586,586	$ 8,881,246	$ 48,700,700	$ 37,260,313	$ 278,138,570

(a) Details of the aforementioned property, plant and equipment acquired from business combinations are provided in Note 6(40).

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

(11) Leasing arrangements－lessee

A. The Group leases various assets including land, land use right, buildings and other equipment. The terms of lease contracts are as follows:

Land and land use right: 3~50 years

Buildings: 1~20 years

Other equipment: 1~6 years

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions, however, the lease terms cannot be extended. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

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

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

	September 30, 2021	December 31, 2020	September 30, 2020
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	$ 17,025,070	$ 18,525,528	$ 17,359,584
Buildings	23,895,011	25,881,653	23,934,575
Other equipment	2,492,229	1,861,504	4,065,276
	$ 43,412,310	$ 46,268,685	$ 45,359,435

	For the three-month periods ended September 30,	
	2021	2020
	Depreciation charge	Depreciation charge
Land and land use right	$ 166,789	$ 122,454
Buildings	2,216,052	1,917,634
Other equipment	101,596	95,498
	$ 2,484,437	$ 2,135,586

	For the nine-month periods ended September 30,	
	2021	2020
	Depreciation charge	Depreciation charge
Land and land use right	$ 588,770	$ 434,224
Buildings	6,544,955	6,178,529
Other equipment	297,403	382,850
	$ 7,431,128	$ 6,995,603

D. For the three-month and nine-month periods ended September 30, 2021 and 2020, the additions to right-of-use assets were $1,830,701, $756,311, $7,649,396 and $5,182,533, respectively.

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

	For the three-month periods ended September 30,	
	2021	2020
Items affecting profit or loss		
Interest expense on lease liabilities	$ 362,739	$ 334,383
Expense on short-term lease contracts	$ 718,317	$ 600,147

	For the nine-month periods ended September 30,	
	2021	2020
Items affecting profit or loss		
Interest expense on lease liabilities	$ 1,093,614	$ 1,079,461
Expense on short-term lease contracts	$ 2,801,275	$ 1,885,441

G. For the three-month and nine-month periods ended September 30, 2021 and 2020, the Group's total cash outflow for leases were $6,338,484, $2,550,066, $14,060,666 and $10,070,436, respectively.

(12) Leasing arrangements－lessor

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

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

	September 30, 2021	December 31, 2020	September 30, 2020
No later than one year	$ 458,722	$ 467,917	$ 482,014
Later than one year but not later than five years	1,135,214	1,517,607	1,523,462
	$ 1,593,936	$ 1,985,524	$ 2,005,476

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

	September 30, 2021	
	Current	Non-current
Undiscounted lease payments	$ 458,722	$ 1,135,214
Unearned finance income	(21,294)	(23,523)
Net investment in lease	$ 437,428	$ 1,111,691

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

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

The current and non-current portion of net investment in the financial lease are shown as "other receivables" and "other non-current assets", respectively.

(13) Investment property

	Land and buildings	
	2021	2020
At 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
For the nine-month period ended September 30		
Opening net book amount as at January 1	$ 11,083,273	$ 4,419,912
Transfer in	313,920	6,244,479
Transfer out	(181,916)	-
Disposal of subsidiaries	(64,703)	-
Depreciation charge	(607,083)	(540,890)
Net exchange differences	(138,203)	(11,989)
Closing net book amount as at September 30	$ 10,405,288	$ 10,111,512
At September 30		
Cost	$ 15,317,186	$ 14,614,341
Accumulated depreciation and impairment	(4,911,898)	(4,502,829)
	$ 10,405,288	$ 10,111,512

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

	For the three-month periods ended September 30,	
	2021	2020
Rental income from the lease of the investment property	$ 267,026	$ 235,960
Direct operating expenses arising from the investment property that generated rental income for the period	$ 200,186	$ 181,415

	For the nine-month periods ended September 30,	
	2021	2020
Rental income from the lease of the investment property	$ 812,852	$ 649,002
Direct operating expenses arising from the investment property that generated rental income for the period	$ 607,083	$ 540,890

B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. There were no impairment losses during the nine-month periods ended September 30, 2021 and 2020.

C. The fair value of the investment property held by the Group as at September 30, 2021, December 31, 2020 and September 30, 2020 was $28,052,940, $28,531,066 and $10,689,763, 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.

(14) Intangible assets

	2021							
At January 1	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
Cost	$ 17,266,764	$ 14,581,255	$ 4,323,547	$ 9,447,950	$ 10,386,924	$ 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	$ 8,374,088	$ 1,300,450	$ -	$ 44,760,083
Opening net book amount as at January 1	$ 14,916,895	$ 9,861,685	$ 1,378,038	$ 8,928,927	$ 8,374,088	$ 1,300,450	$ -	$ 44,760,083
Transfer	-	-	-	-	-	-	2,369,522	2,369,522
Additions	-	-	96,615	-	-	-	745,879	842,494
Acquired from business combinations	2,900,305	-	-	-	222,856	-	-	3,123,161
Disposals	-	-	(1,031)	(1,338)	-	-	(26,227)	(28,596)
Disposal of subsidiaries	(1,513,601)	-	-	-	(533,330)	-	-	(2,046,931)
Amortisation charge	-	(693,560)	(181,134)	(368,678)	(456,884)	(116,105)	(796,265)	(2,612,626)
Net exchange differences	(351,755)	-	(30,430)	(141,631)	(36,793)	(27,856)	(50,697)	(639,162)
Closing net book amount as at September 30	$ 15,951,844	$ 9,168,125	$ 1,262,058	$ 8,417,280	$ 7,569,937	$ 1,156,489	$ 2,242,212	$ 45,767,945
At September 30								
Cost	$ 18,249,732	$ 14,581,255	$ 4,322,842	$ 9,288,236	$ 9,991,551	$ 1,620,870	$ 7,907,331	$ 65,961,817
Accumulated amortization and impairment	(2,297,888)	(5,413,130)	(3,060,784)	(870,956)	(2,421,614)	(464,381)	(5,665,119)	(20,193,872)
	$ 15,951,844	$ 9,168,125	$ 1,262,058	$ 8,417,280	$ 7,569,937	$ 1,156,489	$ 2,242,212	$ 45,767,945

	2020						
At January 1, 2020	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Total
Cost	$ 17,880,175	$ 14,169,255	$ 4,805,694	$ 9,721,511	$ 4,239,016	$ 1,744,836	$ 52,560,487
Accumulated amortization and impairment	(2,473,634)	(3,810,083)	(2,911,823)	(305,822)	(1,468,219)	(210,553)	(11,180,134)
	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
Opening net book amount as at January 1	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
Additions	-	412,000	157,243	102,343	-	-	671,586
Amortisation charge	-	(678,300)	(267,769)	(177,066)	(485,368)	(123,343)	(1,731,846)
Purchase price allocation	187,712	-	-	-	-	-	187,712
Net exchange differences	(705,970)	-	(308,040)	(206,583)	(69,612)	(42,058)	(1,332,263)
Closing net book amount as at September 30	$ 14,888,283	$ 10,092,872	$ 1,475,305	$ 9,134,383	$ 2,215,817	$ 1,368,882	$ 39,175,542
At September 30							
Cost	$ 17,289,309	$ 14,581,255	$ 4,395,694	$ 9,604,370	$ 4,114,589	$ 1,693,620	$ 51,678,837
Accumulated amortization and impairment	(2,401,026)	(4,488,383)	(2,920,389)	(469,987)	(1,898,772)	(324,738)	(12,503,295)
	$ 14,888,283	$ 10,092,872	$ 1,475,305	$ 9,134,383	$ 2,215,817	$ 1,368,882	$ 39,175,542

A. Details of the aforementioned intangible assets acquired from business combinations are provided in Note 6(40).

B. The amounts of disposal of subsidiaries stated above is mainly from Linksys, an originally 67%-owned subsidiary of the Group's subsidiary, Foxconn Interconnect Technology Limited, which issued new shares for a cash capital increase in the third quarter of 2021, and the Group did not participate in the subscription. As the shareholding percentage of the Group in Linksys decreased to 49%, the Group lost control over Linksys, and it ceased to be included in the consolidated financial statements. Refer to Note 6(9) for details.

C. Impairment assessment for goodwill of Belkin International Inc.

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

Management determined budgeted gross margin based on past performance and their expectations of market development. The weighted average growth rates used are consistent with the projection included in industry reports. Cash flows beyond the five-year period are extrapolated using the estimated growth rates.

The assumptions used in the main assessment on December 31, 2020 are as follows:

Five-year compound revenue growth rate	10%
Long-term growth rate	2%
Pre-tax discount rate	16.5%

Based on the above assessment, there is no impairment loss on goodwill as of September 30, 2021.

D. The details of amortisation are as follows:

	For the three-month periods ended September 30,	
	2021	2020
Operating costs and operating expenses	$ 841,268	$ 559,896

	For the nine-month periods ended September 30,	
	2021	2020
Operating costs and operating expenses	$ 2,612,626	$ 1,731,846

(15) Other non-current assets

	September 30, 2021	December 31, 2020	September 30, 2020
Utility duct access	$ 776,218	$ 913,198	$ 958,857
3.5GHz frequency band through MOCN	11,505,841	-	-
Computer software cost	-	2,369,522	2,314,738
Refundable deposits	1,781,837	2,483,407	2,284,280
Assets recognised for incremental costs of obtaining contract with customers	2,531,841	2,146,582	2,045,835
Prepayments for equipment	1,053,994	1,748,399	645,809
Net investment in lease	1,111,691	1,459,166	1,471,776
Others	4,774,567	4,614,397	4,320,648
	$ 23,535,989	$ 15,734,671	$ 14,041,943

A. 3.5GHz frequency band through Multi Operator Core Network (MOCN)

A subsidiary of the Group, Asia Pacific Telecom Co., Ltd., entered into a cooperation agreement on the 3.5GHz frequency band through MOCN with Far EasTone Telecommunications Co., Ltd. (FET). The period of the agreement is from September 4, 2020 to December 31, 2040. This cooperation agreement was approved with conditions by the National Communications Commission (NCC) Committee and the Fair Trade Commission. Both signing parties agreed that the Group will share two-ninths of the network deployment cost of FET's 3.5GHz frequency band in order to obtain use right capacity, and the cost of spectrum sharing amounted to $9,473,000.

B. Incremental costs of obtaining a contract

A subsidiary of the Company, Asia Pacific Telecom Co., Ltd., recognises the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer as an asset if the Group expects to recover those costs. The recognised asset is amortised on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognised amortised costs of $500,217, $446,894, $1,365,808 and $1,430,556 in profit or loss for the three-month and nine-month periods ended September 30, 2021 and 2020, respectively.

C. Details of net investment in lease are provided in Note 6(12).

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

(16) Short-term notes and bills payable

	September 30, 2021	December 31, 2020	September 30, 2020
Commercial paper	$ 44,332,000	$ 39,139,779	$ 53,401,184
Less: Unamortized discount	(15,734)	(37,886)	(64,378)
	$ 44,316,266	$ 39,101,893	$ 53,336,806
Interest rates per annum	0.32%~1.15%	0.498%~1.238%	0.528%~0.868%

(17) Short-term loans

Type of loans	September 30, 2021	Interest rate range	Collateral
Bank loans			
Credit loans	$ 557,055,956	0%~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	September 30, 2020	Interest rate range	Collateral
Bank loans			
Credit loans	$ 435,373,222	0.4%~5.9%	None

A. The above credit loans are all unsecured loans.

B. The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of September 30, 2021, December 31, 2020 and September 30, 2020 are as follows:

September 30, 2021			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	$ 1,096,644,389	$ 1,096,644,389	$ -

December 31, 2020			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	$ 1,259,254,404	$ 1,259,254,404	$ -

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

(18) Other payables

	September 30, 2021	December 31, 2020	September 30, 2020
Awards and salaries payable	$ 50,023,957	$ 54,865,333	$ 51,015,433
Accrued interest payable	6,276,071	11,989,073	14,334,742
Employees' bonuses payable	24,142,451	20,510,641	18,813,722
Payables for equipment	23,184,114	22,979,363	17,191,002
Consumption goods expense payable (including indirect materials)	12,415,498	12,695,792	11,112,542
Royalty fees payable	5,407,667	6,186,346	6,780,909
Tax payable	5,633,134	6,074,678	7,243,359
Restricted stock repurchase obligation	3,259,974	3,436,024	3,369,001
Others	78,286,703	81,439,965	77,165,103
	$ 208,629,569	$ 220,177,215	$ 207,025,813

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

(19) Other current liabilities

	September 30, 2021	December 31, 2020	September 30, 2020
Receipts in advance of payments for equipment on behalf of others	$ 24,484,867	$ 17,510,796	$ 15,945,589
Contract liabilities - advance payment	12,786,255	17,761,388	20,913,330
Contract liabilities - deferred income	7,702,186	7,451,145	7,441,323
Bonds payable maturing within one year	23,087,190	42,231,956	46,460,000
Long-term loans maturing within one year	16,470,116	14,718,255	24,548,079
Others	7,536,626	5,799,671	9,495,777
	$ 92,067,240	$ 105,473,211	$ 124,804,098

(20) Bonds payable

	September 30, 2021	December 31, 2020	September 30, 2020
Convertible bonds payable	$ 33,961,557	$ 14,778,442	$ 16,596,000
Add: Premium on bonds payable	7,500	7,500	7,500
Less: Discount on bonds payable	(267,515)	(442,599)	(559,718)
	33,701,542	14,343,343	16,043,782
Corporate bonds payable	138,350,000	130,400,000	127,900,000
Foreign unsecured corporate bonds	83,150,353	99,180,176	60,549,825
	255,201,895	243,923,519	204,493,607
Less: Current portion (shown as “other current liabilities”)	(23,087,190)	(42,231,956)	(46,460,000)
	$ 232,114,705	$ 201,691,563	$ 158,033,607

A. First overseas convertible bond issue of 2017

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

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of September 30, 2021, no bonds payable were converted into common stock at the conversion price of NT$151.583 (using the exchange rate of 1 USD: 30.192 TWD) which was adjusted by the Company on July 30, 2021 based on the conversion rules of the first overseas convertible bond issue of 2017.

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

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

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

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

B. First unsecured convertible bond issue of 2018

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

(b) The conversion price is NT$165.4 after adjusting in line with the model specified in the conversion rules.

(c) As the bondholders have the right to request the Company to redeem the bond at the price of the bond's par value after three years from the bonds' issue date (February 12, 2021 is the selling base day of the bondholders), the subsidiary, ShunSin Technology Holdings Limited, needs to redeem the bonds at par value. In the first quarter of 2020, the corporate bonds payable and the financial assets and liabilities at fair value through profit or loss-non-current were reclassified into other current liabilities. Nevertheless, the bonds payable is not required to be fully paid off within one year. On February 12, 2021, no bondholder has requested to redeem the bonds. Therefore, the corporate bonds were reclassified to non-current liabilities.

(d) The conversion options of the bonds were separated from liabilities and recognised respectively as equity and liabilities at its issuance as follows:

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

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

	September 30, 2021	December 31, 2020	September 30, 2020
Embedded derivatives (i.e. put options and redemption rights)	$ 2,250	$ 2,250	$ 2,250
Valuation (loss) gain	(2,250)	300	(3,900)
	$ -	$ 2,550	($ 1,650)

C. First overseas unsecured convertible bond issue of 2021

(a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds' face value plus -0.41% of the face value at the maturity date.

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of September 30, 2021, no bonds payable were converted into common stock at the conversion price of NT$163.17 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on August 5, 2021 based on the conversion rules of the first overseas convertible bond issue of 2021.

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

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

(e) The conversion options for the first overseas convertible bond issue of 2021 are separated from the liabilities and recorded as ‘capital surplus - share options’ amounting to $336,012.

(f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds’ par value upon three years from the issue date.

D. For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, please refer to Table 12.

(21) Long-term loans

Institution	Loan period	Interest rate	Collateral	September 30, 2021
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	09342%~ 0.9842%	None	$ 16,013,750
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/25	0.4800%	None	3,232,000
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	2,022,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	Yes	1,059,097
First Commercial Bank	2015/04/09~ 2022/03/10	1.5433%	None	772
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes	8,864
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	Yes	86,168
Jih Sun International Bank Ltd.	2019/11/25~ 2022/11/25	1.0300%	None	1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None	6,029,930
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	7,138
SG Equipment Finance Czech Republic s.r.o.	2017/11/09~ 2022/08/15	3.4700%	None	1,279
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2022/12/26	1.8499%	None	840,000
The Shanghai Commercial & Savings Bank, Ltd.	2021/06/25~ 2024/06/25	1.4950%	None	164,583
Chang Hwa Commercial Bank, Ltd.	2021/09/10~ 2024/09/10	1.700%	None	340,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2021/02/04~ 2025/11/24	1.32175%~ 1.32838%	None	16,710,000
Other loan			Yes	1,786
				47,518,224
Less: Current portion				(16,470,116)
Administration fee of syndicated loans				(5,160)
				$ 31,042,948

Institution	Loan period	Interest rate	Collateral	December 31, 2020
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	0.9952%~ 1.0452%	None	$ 16,376,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/25	0.4800%	None	4,552,600
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	2,022,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	Yes	1,147,355
First Commercial Bank	2015/04/09~ 2022/03/10	1.5433%	None	1,929
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes	11,400
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	Yes	322,240
Jih Sun International Bank Ltd.	2019/11/25~ 2022/11/25	1.0300%	None	1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None	6,549,138
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	8,737
SG Equipment Finance Czech Republic s.r.o.	2017/11/09~ 2022/08/15	3.4700%	Yes	2,404
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2022/12/26	1.8499%	None	840,000
Other loan				
China Bills Finance Corporation etc. syndicated loan	2018/08/22~ 2021/08/21	1.038%~ 1.046%	None	13,500,000
				46,334,660
Less: Current portion				(14,718,255)
Administration fee of syndicated loans				(12,555)
Unamortised discount				(10,653)
				$ 31,593,197

Institution	Loan period	Interest rate	Collateral	September 30, 2020	
Long-term loans					
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	0.9967%~ 1.0467%	None	$	16,732,500
Mizuho Corporate Bank Ltd., etc. syndicated loan	2015/11/30~ 2020/11/30	0.4800%	None		3,756,500
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes		2,142,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	Yes		1,147,355
First Commercial Bank	2015/04/09~ 2022/03/10	1.5433%	None		2,315
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes		12,246
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	Yes		316,121
JihSun International Commercial Bank Co., Ltd.	2019/11/25~ 2022/11/25	1.0300%	None		1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None		6,633,820
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None		9,266
SG Equipment Finance Czech Republic s.r.o.	2017/11/09~ 2022/08/15	3.47%	Yes		2,601
Other loan					
China Bills Finance Corporation etc. syndicated loan	2018/08/22~ 2021/8/21	1.038%~ 1.046%	None		19,900,000
Other			None		5,931
					51,661,512
Less: Current portion				(	24,548,079)
Administration fee of syndicated loans				(	15,617)
Unamortised discount				(	22,760)
				$	27,075,056

A. Throughout the term of Mizuho Corporate Bank Ltd., JihSun International Bank Co., Ltd., ING Bank, N.V., First Commercial Bank and ChinaTrust Commercial Bank Ltd., etc. syndicated long-term loan agreement, the Group shall maintain certain financial ratios including current ratio, net debt to tangible assets and interest coverage ratio, to be tested semi-annually and annually on consolidated basis. The Group’s financial ratios in the consolidated financial statements as of September 30, 2021 met the financial covenants of abovementioned syndicated long-term agreement.

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

(22) Pensions

A. Defined benefit plans

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

(b) For the aforementioned pension plan, the Group recognised pension costs of $3,141, $5,181, $9,418 and $14,843 for the three-month and nine-month periods ended September 30, 2021 and 2020, respectively.

(c) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2022 amount to $15,845.

B. Defined contribution plans

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

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

(c) The pension costs under the defined contribution pension plans of the Group for the three-month and nine-month periods ended September 30, 2021 and 2020 were $3,633,326, $2,853,348, $11,237,027 and $7,855,392, respectively. As a result of the coronavirus pandemic in China in early 2020, the local government reduced by half the pension insurance for a period of six months from February 2020.

(23) Share-based payment

As of September 30, 2021, December 31, 2020 and September 30, 2020, the share-based payment transactions of Foxconn Interconnect Technology Limited and Foxconn Industrial Internet Co., Ltd., subsidiaries of the Company, are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Senior management share grant plan	January 1, 2015	349,440,000	Note (1)
Restricted share plan	December 6, 2017	259,240,433	Note (2)
Restricted share plan	April 30, 2019	149,183,352	Note (2)
Restricted share plan	September 11, 2019	10,348,325	Note (2)
Restricted share plan	December 31, 2019	18,881,226	Note (2)
Employee stock options	April 30, 2019	25,947,021	Note (3)
Employee stock options	September 11, 2019	473,000	Note (3)
Employee stock options	December 31, 2019	6,013,755	Note (3)
Employee stock options	December 28, 2018	41,763,000	Note (4)

Note 1: Grantees do not need to pay to acquire those shares. Issuance of shares is based on grantees' service periods. Shares will be vested from March 31, 2017 in accordance with the number of the grantees' shares at 9% in each quarter of 2017, 3% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022. Such vesting schedule was subsequently revised by the Company in May 2017, under which the shares will be vested from March 31, 2018 in accordance with the number of the grantees' shares at 12% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022.

Note 2: The employees can only exercise the rights after fulfilling the stipulated term of service under the limited partnership agreement. The difference between the fair value of the equity instrument and the consideration paid by the employee to acquire the instrument is amortised over a service period of 3 to 5 years starting from the grant date.

Note 3: From the date of grant that exercises issue annually in five years, each issue exercises 20% equally.

Note 4: Vesting period is over 1 to 4 years starting from grant date which was December 28, 2018.

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

The weighted average fair value of shares granted under this plan determined using the H-model was USD 0.25 per share. The significant inputs into the model were weighted average cost of capital of 13.4%, perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the three-month and nine-month periods ended September 30, 2021 and 2020, expenses incurred on senior management share grant plan were $11,638 (USD419 thousand), $22,297 (USD842 thousand), $47,020 (USD1,675 thousand) and $95,797 (USD3,292 thousand), respectively.

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

The fair value of shares granted was RMB3,873,301 thousand. For the three-month and nine-month periods ended September 30, 2021 and 2020, expenses incurred on restricted share plan were $336,157 (RMB78,489 thousand), $1,021,371 (RMB239,704 thousand), $1,587,652 (RMB365,852 thousand) and $3,026,766 (RMB709,792 thousand), respectively.

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

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

For the three-month and nine-month periods ended September 30, 2021 and 2020, expenses incurred on employee stock options were reversed amounting to $13,399 (RMB3,159 thousand), $54,590 (RMB12,816 thousand), $100,353 (RMB23,125 thousand) and $210,465 (RMB49,355 thousand), respectively.

D. Employee stock options-Foxconn Interconnect Technology Limited

On December 28, 2018, the Company granted certain eligible employees an aggregated 41,763,000 share options at an exercise price of HKD3.422 per share and will be vested over 1-year to 4-year period. The share options granted are subject to performance related adjustment. The fair value of the options determined using the Black-Scholes model was $185,091 (USD6,139 thousand), and the share-based payment expenses incurred under this transaction for the three-month and nine-month periods ended September 30, 2021 and 2020 were $3,318 (USD119 thousand), $8,678 (USD319 thousand), $13,459 (USD479 thousand) and $28,838 (USD991 thousand), respectively.

(24) Other non-current liabilities

	September 30, 2021	December 31, 2020	September 30, 2020
Deferred government grants	$ 4,791,031	$ 4,598,516	$ 3,039,612
Reserve for retirement pension	1,748,578	1,460,160	1,590,367
Advanced rent receipts	1,603,936	1,693,008	1,661,678
Others	2,925,186	3,231,652	3,117,308
	$ 11,068,731	$ 10,983,336	$ 9,408,965

(25) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2021	$ 4,128,480	$ 407,915	$ 8,037	$ 4,544,432
Provisions during the period	375,967	20,973	-	396,940
Used during the period	(161,900)	-	-	(161,900)
Unused amounts reversed	(330,223)	-	(8,037)	(338,260)
Exchange differences	(66,452)	-	-	(66,452)
At September 30, 2021	$ 3,945,872	$ 428,888	$ -	$ 4,374,760

Analysis of total provisions:

	September 30, 2021	December 31, 2020	September 30, 2020
Current	$ 3,945,872	$ 4,136,517	$ 2,632,722
Non-current	$ 428,888	$ 407,915	$ 384,614

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

B. In accordance with the applicable agreements or the law/regulation requirements, the Group bears dismantling, removing the asset and restoring the site obligations for certain base stations. Provision was recognised at the present value of costs which was estimated to be incurred for dismantling, removing the asset and restoring the site. The decommissioning activities are ongoing.

(26) Share capital–common stock

A. As of September 30, 2021, the Company's authorized capital was $180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was $138,629,906, consisting of 13,862,991 thousand shares with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 50 million ordinary shares so as to issue 25 million units of global depository receipts (GDRs) in Europe, Asia and the USA. The issuance amounted to USD 347,250 thousand, and the main terms and conditions of the GDRs are as follows:

(a) Voting

Holders of GDRs have no right to directly exercise voting rights or attend the Company's stockholders' meeting, except when a motion is on the election of directors or supervisors.

A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the stockholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of September 30, 2021, 89,566 thousand units of GDRs were outstanding, which represents 179,132 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of September 30, 2021, December 31, 2020 and September 30, 2020, the subsidiary owned a total of 1,483,078 shares. The original cost of treasury stocks was $18,901, and the cost after capital reduction was $15,194.

(27) Capital surplus

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

	2021				
	Share premium	Changes in ownership interests 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	-	3,208,271	-	-	3,208,271
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	(5,083,443)	-	(5,083,443)
Due to recognition of equity component of convertible bonds issued	-	-	-	336,012	336,012
At September 30	$ 88,501,031	$ 105,650,368	$ 5,520,118	$ 1,435,265	$ 201,106,782

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

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, please refer to Note 6(30) for details.

(28) Retained earnings

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

(a) Recovery of losses;

(b) Appropriation of 10% for legal reserve.

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

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

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

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

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

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

D. The appropriations of 2020 and 2019 earnings had been resolved at the shareholders' meeting on July 23, 2021 and June 23, 2020, respectively. Details are summarised as follows:

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

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

System" of the TSEC.

(29) Other equity items

	2021			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	$ 37,236,853	($ 124,551,979)	$ -	($ 87,315,126)
Revaluation:				
- Group	18,807,970	-	-	18,807,970
- Associates	1,966,110	-	-	1,966,110
Revaluation transferred to retained earnings	(255,371)	-	-	(255,371)
Currency translation:				
- Group	-	(21,736,359)	-	(21,736,359)
- Associates	-	(6,069,488)	-	(6,069,488)
Cash flow hedges:				
- Fair value gains in the period	-	-	518,119	518,119
- Tax on fair value gains	-	-	(24,693)	(24,693)
- Transfers to other equity items	-	-	(353,498)	(353,498)
At September 30	$ 57,755,562	($ 152,357,826)	$ 139,928	($ 94,462,336)

	2020		
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Total
At January 1	$ 11,437,746	($ 113,889,466)	($ 102,451,720)
Revaluation:			
- Group	(1,496,328)	-	(1,496,328)
- Associates	(2,600,380)	-	(2,600,380)
Revaluation transferred to retained earnings	4,170,365	-	4,170,365
Currency translation:			
- Group	-	(25,226,133)	(25,226,133)
- Associates	-	(272,785)	(272,785)
At September 30	$ 11,511,403	($ 139,388,384)	($ 127,876,981)

(30) Non-controlling interests

	For the nine-month periods ended September 30,	
	2021	2020
At January 1	$ 176,869,033	$ 159,641,071
Share attributable to non-controlling interests:		
Gain for the period	7,679,430	5,971,271
Currency translation difference	(3,615,912)	(1,679,116)
Unrealised gains and losses on investments in equity instruments measured at fair value through other comprehensive income	44,113	(1,114,182)
Gain on hedging instrument	26,466	-
Earnings distribution to non-controlling interests	(3,292,721)	(2,685,915)
Changes in non-controlling interests	5,960,211	698,204
At September 30	$ 183,670,620	$ 160,831,333

A. Certain subsidiaries of the Group have issued employee share-based payment and new shares during 2021 and 2020. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group increased (decreased) by $846,082, $311,947, $960,211 and $698,204 and equity attributable to owners of the parent increased by $1,187,715, $724,413, $3,208,271 and $3,408,846, for the three-month and nine-month periods ended September 30, 2021 and 2020, respectively.

B. The change in non-controlling interests in 2021 mainly pertain to the acquisition of 500,000 thousand shares of Asia Pacific Telecom Co., Ltd., a subsidiary of the Group, by Far EasTone Telecommunications Co., Ltd., on September 24, 2021. As a result, the non-controlling interest of the Group increased by $5,000,000.

(31) Operating revenue

A. Disaggregation of revenue from contracts with customers

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

Revenue from external customer contracts	For the three-month periods ended September 30, 2021	2020
America	$ 494,962,630	$ 403,811,251
Ireland	393,392,107	337,876,487
China	108,138,601	145,869,381
Singapore	97,684,987	98,294,794
Japan	73,165,869	65,251,747
Taiwan	43,501,649	43,017,474
Others	194,922,435	197,419,966
	$ 1,405,768,278	$ 1,291,541,100

Revenue from external customer contracts	For the nine-month periods ended September 30, 2021	2020
America	$ 1,366,864,712	$ 1,010,360,262
Ireland	1,284,842,155	945,175,407
China	334,062,878	377,516,187
Singapore	281,822,814	270,165,585
Japan	212,428,055	126,434,241
Taiwan	100,624,001	86,537,215
Others	523,703,126	532,822,232
	$ 4,104,347,741	$ 3,349,011,129

B. Contract assets and liabilities

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

	September 30, 2021	December 31, 2020	September 30, 2020	January 1, 2020
Contract liabilities (shown as "other current liabilities")	$ 20,488,441	$ 25,212,533	$ 28,354,653	$ 25,153,889

Contract liabilities at the beginning of the period amounting to $2,865,581, $3,820,655, $10,540,421 and $11,940,073 were recognised as revenues for the three-month and nine-month periods ended September 30, 2021 and 2020, respectively.

C. Assets recognised from costs to obtaining a contract

Under IFRS 15, the incremental costs related to obtaining a telecommunication contract was recognised as an asset as the Group expects to recover these costs. For the details on incremental costs recognised during the three-month and nine-month periods ended September 30, 2021, please refer to Note 6(15).

(32) Interest income

	For the three-month periods ended September 30, 2021	2020
Interest income from bank deposits	$ 7,328,537	$ 9,610,731
Interest income from current financial assets at amortised cost	625,660	677,036
	$ 7,954,197	$ 10,287,767

	For the nine-month periods ended September 30, 2021	2020
Interest income from bank deposits	$ 23,678,008	$ 36,262,236
Interest income from current financial assets at amortised cost	1,530,500	1,644,876
	$ 25,208,508	$ 37,907,112

(33) Other income

	For the three-month periods ended September 30,	
	2021	2020
Rental income	598,758	821,959
Dividend income	1,102,031	2,216,970
Government grants	137,855	607,663
Other non-operating income	538,569	1,423,721
	$ 2,377,213	$ 5,070,313

	For the nine-month periods ended September 30,	
	2021	2020
Rental income	1,741,928	1,786,039
Dividend income	8,509,238	3,396,328
Government grants	476,518	1,033,661
Other non-operating income	1,594,437	2,420,067
	$ 12,322,121	$ 8,636,095

(34) Other gains and losses

	For the three-month periods ended September 30,	
	2021	2020
Net gain on financial assets and liabilities at fair value through profit or loss	$ 115,785	$ 1,672,948
Gain (loss) on disposal of property, plant and equipment	482,304	(371,674)
Gain on disposal of investment	353,586	363,614
Net currency exchange gain (loss)	801,730	(511,652)
Other gain or loss	658,727	(377,105)
	$ 2,412,132	$ 776,131

	For the nine-month periods ended September 30,	
	2021	2020
Net gain on financial assets and liabilities at fair value through profit or loss	$ 7,910,771	$ 4,476,380
Gain (loss) on disposal of property, plant and equipment	312,361	(339,891)
Gain on disposal of investment	1,370,350	363,614
Net currency exchange (loss) gain	(4,221,912)	2,830,584
Other gain or loss	25,184	(1,417,176)
	$ 5,396,754	$ 5,913,511

(35) Expenses by nature

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

	For the three-month periods ended September 30,	
	2021	2020
Product warranty costs	$ 7,743,315	$ 9,670,672
Employee benefit expense	71,505,765	73,998,588
Depreciation	13,920,528	14,619,758
Amortisation	1,341,485	1,006,790
	$ 94,511,093	$ 99,295,808

	For the nine-month periods ended September 30,	
	2021	2020
Product warranty costs	$ 20,639,771	$ 26,887,985
Employee benefit expense	223,808,433	202,596,681
Depreciation	47,847,902	44,888,883
Amortisation	3,978,434	3,162,402
	$ 296,274,540	$ 277,535,951

(36) Employee benefit expense

	For the three-month periods ended September 30,	
	2021	2020
Wages and salaries	$ 59,477,679	$ 62,161,938
Share-based payment	364,512	1,106,936
Labor and health insurance fees	2,901,147	3,465,461
Pension costs	3,636,467	2,858,529
Other personnel expenses	5,125,960	4,405,724
	$ 71,505,765	$ 73,998,588

	For the nine-month periods ended September 30,	
	2021	2020
Wages and salaries	$ 187,992,279	$ 172,198,789
Share-based payment	1,748,484	3,361,866
Labor and health insurance fees	8,601,155	6,920,479
Pension costs	11,246,445	7,870,235
Other personnel expenses	14,220,070	12,245,312
	$ 223,808,433	$ 202,596,681

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

B. For the three-month and nine-month periods ended September 30, 2021 and 2020, employees’ compensation was accrued at $2,178,921, $1,847,417, $5,619,638 and $3,390,251, respectively. The aforementioned amounts were recognised in salary expenses. The expenses recognised for 2021 and 2020 were estimated and accrued based on 5% of profit of current year distributable.

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

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

(37) Financial costs

	For the three-month periods ended September 30,	
	2021	2020
Interest expense:		
Bank borrowings	$ 3,630,910	$ 8,260,666
Corporate bonds	1,042,973	660,555
Interest expense from lease liability	362,739	334,383
Financing expense from accounts receivable factoring	25,702	52,724
	$ 5,062,324	$ 9,308,328

	For the nine-month periods ended September 30,	
	2021	2020
Interest expense:		
Bank borrowings	$ 12,980,875	$ 28,922,264
Corporate bonds	3,231,224	2,022,050
Interest expense from lease liability	1,093,614	1,079,461
Financing expense from accounts receivable factoring	116,829	541,458
	$ 17,422,542	$ 32,565,233

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the three-month periods ended September 30,	
	2021	2020
Current tax:		
Current tax on profits for the period	$ 5,983,792	$ 9,931,327
Tax on undistributed surplus earnings	-	48,330
Adjustments in respect of prior period	(36,326)	308,881
Total current tax	5,947,466	10,288,538
Deferred tax:		
Origination and reversal of temporary differences	2,593,222	(724,397)
Impact of change in tax rate	-	(880,800)
Total deferred tax	2,593,222	(1,605,197)
Income tax expense	$ 8,540,688	$ 8,683,341

	For the nine-month periods ended September 30,	
	2021	2020
Current tax:		
Current tax on profits for the period	$ 21,957,431	$ 20,122,736
Tax on undistributed surplus earnings	2,369,329	305,431
Adjustments in respect of prior period	(2,429,783)	3,470,063
Total current tax	21,896,977	23,898,230
Deferred tax:		
Origination and reversal of temporary differences	6,862,392	(1,116,247)
Impact of change in tax rate	-	(880,800)
Total deferred tax	6,862,392	(1,997,047)
Income tax expense	$ 28,759,369	$ 21,901,183

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

	For the three-month periods ended September 30,	
	2021	2020
Cash flow hedges	($ 22,217)	$ -

	For the nine-month periods ended September 30,	
	2021	2020
Cash flow hedges	$ 29,364	$ -

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

(39) Earnings per share

	For the three-month period ended September 30, 2021		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 36,983,625	13,861,508	$ 2.67
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 36,983,625	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	53,730	
Convertible bonds-overseas	51,417	157,563	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 37,035,042	14,072,801	$ 2.63

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

	For the nine-month period ended September 30, 2021		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 94,924,952	13,861,508	$ 6.85
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 94,924,952	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	53,730	
Convertible bonds-overseas	151,986	109,124	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 95,076,938	14,024,362	$ 6.78

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

(40) Business combinations

A. The Group established Foxtron Vehicle Technologies Co., Ltd. ("Foxtron Vehicle") together with Hua-Chuang Co., Ltd. on November 6, 2020. Hua-Chuang Co., Ltd. contributed an asset with a value of $7,542,000 as capital, and the Group contributed cash amounting to $7,850,321 as capital. From the business combination, the Group mainly obtained the technology in progress and construction in progress-mould equipment totaling $7,542,000. With the acquisition, the Group looks forward to further develop its electric vehicle business.

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

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

C. The fair value of the acquired identifiable tangible and intangible assets of $7,542,000 (including electric vehicle platform, automobile power system and related developing technology, and mould equipment). For details, please refer to Notes 6(10) and 6(14).

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

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

F. Jusda Supply Chain Management International Co., Ltd., a subsidiary of the Group, acquired 100% equity interest in Guangxi Yuchai Logistics Co., Ltd. in the third quarter of 2021 for a consideration of RMB 1 billion. The subsidiary mainly acquired property, plant and equipment and intangible assets as a result of said acquisition.

(41) Supplemental cash flow information

A. Investing activities with partial cash payments

	For the nine-month periods ended September 30, 2021	2020
Purchase of property, plant and equipment	$ 57,872,995	$ 43,958,851
Add: Opening balance of payable on equipment	22,979,363	22,418,721
Less: Ending balance of payable on equipment	(23,184,114)	(17,191,002)
Net exchange differences	(245,543)	(183,061)
Cash paid during the period	$ 57,422,701	$ 49,003,509
Disposal of property, plant and equipment	$ 6,531,018	$ 2,383,513
Add: Opening balance of receivable on equipment	170,110	220,019
Less: Ending balance of receivable on equipment	(69,282)	(67,232)
Net exchange differences	(1,098)	(1,396)
Cash received during the period	$ 6,630,748	$ 2,534,904

B. Changes in liabilities from financing activities

2021	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	$ 39,101,893	$ 446,422,100	$ 46,311,452	$ 243,923,519	$ 29,449,012	$ 805,207,976
Changes in cash flow from financing activities	5,192,221	110,151,315	2,048,396	11,680,616	(8,996,080)	120,076,468
Impact of changes in foreign exchange rate	22,152	482,541	18,048	175,084	7,573,314	8,271,139
Changes in other non-cash items	-	-	(864,832)	(577,324)	934,301	(507,855)
At September 30	$ 44,316,266	$ 557,055,956	$ 47,513,064	$ 255,201,895	$ 28,960,547	$ 933,047,728

2020	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	$ 30,528,296	$ 380,866,050	$ 56,130,163	$ 214,051,708	$ 28,006,381	$ 709,582,598
Changes in cash flow from financing activities	22,811,117	54,507,172	(4,005,504)	(7,935,276)	(6,330,697)	59,046,812
Impact of changes in foreign exchange rate	(2,607)	-	(509,955)	192,874	5,520,862	5,201,174
Changes in other non-cash items	-	-	8,431	(1,815,699)	867,945	(939,323)
At September 30	$ 53,336,806	$ 435,373,222	$ 51,623,135	$ 204,493,607	$ 28,064,491	$ 772,891,261

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan International Industrial Corporation and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution Holding Limited and subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
CyberTAN Technology, Inc. and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
G-TECH Optoelectronics Corporation	Associate
Advanced Optoelectronic Technology Inc.	Associate
Ampower Technology Co., Ltd.	Associate
Fitipower Integrated Technology Inc. and subsidiaries	Associate
Zeitec Semiconductor Co., Ltd.	Associate
Foxstar Technology Co., Ltd.	Associate
Dawan District Semiconductor (Zhuhai) Co., Ltd.	Associate
CJ Electric Systems Co., Ltd.	Associate
Ampower (BeiHai) Ltd.	Associate
SafeDX S.R.O.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
LingYanGe Semiconductor, Inc.	Associate
Shenzhen Lluvia Technology Co., Ltd.	Associate
Trans-Iot Technology Co., Ltd.	Associate
Hongkang Zhihui Corporation Limited	Associate
HaiWei Technology (Shenzhen) Co., Ltd.	Associate
Morgen Precision Industry Co., Ltd. and subsidiaries	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
He Cheng Da Technology (Shenzhen) Co., Ltd.	Associate
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Ltd. and subsidiaries	Associate
FuDongQun Automation Technology (Shenzhen) Co., Ltd.	Associate
Hunan Fuyuan Intelligent Technology Co., Ltd.	Associate
Henan Zhongchi Fulian Precision Technology Co., Ltd.	Associate
Hua-Chuang Automobile Information Technical Center Co., Ltd.	Other related party
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
SIO International Holdings Limited and subsidiaries	Other related party
ES Platform Limited	Other related party

(2) Significant transactions and balances with related parties

A. Sales

	For the three-month periods ended September 30,	
	2021	2020
Sales of goods:		
Associates	$ 44,520,916	$ 47,883,513
Other related parties	2,848,529	2,469,362
	$ 47,369,445	$ 50,352,875

	For the nine-month periods ended September 30,	
	2021	2020
Sales of goods:		
Associates	$ 108,014,490	$ 105,654,016
Other related parties	8,247,302	6,156,599
	$ 116,261,792	$ 111,810,615

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

B. Purchases

	For the three-month periods ended September 30,	
	2021	2020
Purchase of goods:		
Associates	$ 25,462,754	$ 24,006,991
Other related parties	2,070,094	3,626,389
	$ 27,532,848	$ 27,633,380

	For the nine-month periods ended September 30,	
	2021	2020
Purchase of goods:		
Associates	$ 65,207,793	$ 59,254,383
Other related parties	6,104,601	8,732,199
	$ 71,312,394	$ 67,986,582

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

C. Receivables from related parties

	September 30, 2021	December 31, 2020	September 30, 2020
Accounts receivable:			
Associates	$ 39,566,103	$ 37,132,298	$ 40,169,384
Other related parties	2,847,433	2,296,652	2,313,238
Less: Allowance for doubtful accounts	(15,905)	(14,786)	(15,931)
	42,397,631	39,414,164	42,466,691
Other receivables - sale of property, plant and equipment:			
Associates	-	126,389	126,389
Other receivables - purchase of materials on behalf of related parties:			
Associates	2,496,069	1,075,843	925,622
Other related parties	102,535	50,738	4,218
Other receivables - dividend receivable:			
Associates	101,304	-	128,828
Other receivables - disposal of investment:			
ES Platform Limited	1,049,957	5,172,696	6,448,159
Less: Allowance for doubtful accounts	(536,765)	(1,293,174)	(762,872)
	3,213,100	5,132,492	6,870,344
	$ 45,610,731	$ 44,546,656	$ 49,337,035

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

(b) The Company disposed the preferred C stock shares without voting rights of Sharp Corporation on December 29, 2017. The consideration for the disposal of 1,136,363 shares was $93,128,046 (¥352,490,712 thousand), which is due in each quarter beginning from the settlement date. Both of the transaction parties have agreed the last settlement date to be on March 31, 2022. As of September 30, 2021, December 31, 2020 and September 30, 2020, the allowance for doubtful accounts amounted to $536,765, $1,293,174 and $762,872, respectively. Allowance for doubtful accounts is calculated based on historical repayment.

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

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

D. Payables to related parties

	September 30, 2021	December 31, 2020	September 30, 2020
Accounts payable:			
Associates	$ 23,094,480	$ 24,842,288	$ 25,355,539
Other related parties	1,942,776	2,837,758	3,501,162
	25,037,256	27,680,046	28,856,701
Other payables - acquisition of property, plant and equipment:			
Associates	123,829	456,315	474,759
Other payables - procurement of raw materials on behalf of others:			
Associates	4,881,453	2,019,678	1,974,928
	5,005,282	2,475,993	2,449,687
	$ 30,042,538	$ 30,156,039	$ 31,306,388

The amount is due 30 to 90 days after the transaction date. The payables are non-interest bearing.

E. Lease transactions－lessee

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

(b) For the three-month and nine-month periods ended September 30, 2021 and 2020, the Group acquired right-of-use asset of $0, $803, $936 and $803, respectively, from related parties.

(c) Lease liabilities

	September 30, 2021	December 31, 2020	September 30, 2020
Associates	$ 63,875	$ 156,507	$ 137,540

For the three-month and nine-month periods ended September 30, 2021 and 2020, the interest expense incurred on lease liabilities were $4,679, $6,400, $7,352 and $10,966, respectively.

F. Prepayments:

	September 30, 2021	December 31, 2020	September 30, 2020
Associates	$ 4,894	$ 1,686	$ 1,666

G. Property transactions:

(a) Acquisition of property, plant and equipment:

	For the three-month periods ended September 30,	
	2021	2020
Acquisition of property, plant and equipment:		
Associates	$ 174,231	$ 406,147

	For the nine-month periods ended September 30,	
	2021	2020
Acquisition of property, plant and equipment:		
Associates	$ 461,129	$ 654,127

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

	For the three-month periods ended September 30,							
	2021				2020			
	Proceeds from sale of property, plant and equipment		Gain on sale		Proceeds from sale of property, plant and equipment		Gain on sale	
Sale of property, plant and equipment:								
Associates	$	44,189	$	28,207	$	55,409	$	12,727
Other related parties		4,699		4,139		3,222		3,216
	$	48,888	$	32,346	$	58,631	$	15,943

	For the nine-month periods ended September 30,							
	2021				2020			
	Proceeds from sale of property, plant and equipment		Gain on sale		Proceeds from sale of property, plant and equipment		Gain on sale	
Sale of property, plant and equipment:								
Associates	$	238,185	$	53,115	$	66,793	$	15,175
Other related parties		7,038		5,918		3,222		3,216
	$	245,223	$	59,033	$	70,015	$	18,391

(c) Disposal of financial assets:

				For the nine-month period ended September 30, 2021			
	Item recognised	Shares traded	Transaction target	Proceeds from disposal		Gain on sale	
Associates	Investment accounted using the equity method	-	Efeihu (Taiwan) Limited	$	10,199	$	44

H. Loans to related parties

(a) Receivables from related parties

	September 30, 2021		December 31, 2020		September 30, 2020	
Associates	$	151,654	$	153,282	$	150,371

For collaterals, please refer to Table 1.

(b) Interest income

	For the three-month periods ended September 30,	
	2021	2020
Associates	$ 1,529	$ 1,890

	For the nine-month periods ended September 30,	
	2021	2020
Associates	$ 4,570	$ 6,448

For the three-month and nine-month periods ended September 30, 2021 and 2020, the interest was recognised at the rates of 4%, 1.8%~12%, 4% and 1.8%~12%, respectively.

(3) Key management compensation

	For the three-month periods ended September 30,	
	2021	2020
Salaries and other short-term employee benefits	$ 295,004	$ 139,752
Post-employment benefits	606	1,605
Share-based payments	52,156	92,580
	$ 347,766	$ 233,937

	For the nine-month periods ended September 30,	
	2021	2020
Salaries and other short-term employee benefits	$ 640,526	$ 413,520
Post-employment benefits	1,331	4,958
Share-based payments	185,508	284,114
	$ 827,365	$ 702,592

8. PLEDGED ASSETS

As of September 30, 2021, December 31, 2020 and September 30, 2020, the book values of the Group's pledged assets are as follows:

Assets	Nature	September 30, 2021	December 31, 2020	September 30, 2020
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	$ 127,807	$ 246,751	$ 315,267
Restricted deposits (shown as "current financial assets at amortised cost")	Guarantee for prepaid card, performance bond, reserve accounts for short-term loans and security for litigation	107,819	468,414	84,077
Time deposits and cash (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	63,131	53,352	2,700
Restricted deposits (shown as "non-current financial assets at amortised cost")	Switch center lease guarantee, performance bond and the deposits restricted by the court	63,900	1,400,641	56,900
Property, plant and equipment and right-of-use assets	Long-term loans	4,638,553	4,789,314	4,836,217
		$ 5,001,210	$ 6,958,472	$ 5,295,161

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

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

(1) Contingencies - Significant legal matter

On March 8, 2019, Microsoft Corporation and Microsoft Licensing, GP sued the Group over the dispute regarding the royalty payment under the patent licensing agreement. The two parties in the case has reached a settlement in August 2020. Accordingly, the Group has properly accrued the settlement value in the financial statements and paid in installments according to the agreement.

(2) Commitments

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

	September 30, 2021	December 31, 2020	September 30, 2020
Property, plant and equipment	$ 5,172,533	$ 6,191,809	$ 2,968,212

B. On August 5, 2021, the Board of Directors of the Company resolved to jointly donate 5 million doses of the BNT162b2 vaccine to the Taiwan Centers for Disease Control, Executive Yuan with Yong Lin Foundation for the prevention of novel coronavirus pneumonia. As of September 30, 2021, the outstanding amount was USD 40,787 thousand.

C. The Group and Lordstown EV Corporation (“Lordstown EV”) reached an agreement in principle on September 30, 2021. The details of the agreement are as follows:

(a) The Group will purchase the facility of “Lordstown EV” located in Ohio, U.S.A. for USD 230 million;

(b) The Group will purchase approximately USD 50 million of Lordstown Motors Corp. (“Lordstown Motors”)'s common stock directly from “Lordstown Motors”;

(c) “Lordstown Motors” will issue warrants to the Group that are exercisable until the third anniversary of the closing for 1.7 million shares of common stock at an exercise price of $10.50 (in dollars) per share; and

(d) A contract manufacturing agreement of “Lordstown Motors” Endurance full-size pickup truck, potential licensing arrangements for additional pickup truck programs and a long-term lease for a portion of existing facility.

(e) The agreement is non-binding and subject to the negotiation and execution by both parties.

D. As of September 30, 2021, December 31, 2020 and September 30, 2020, a subsidiary of the Company, Asia Pacific Telecom Co., Ltd., had outstanding contracts for equipment procurements and base transceiver stations construction totaling $2,896,179, $3,872,453 and $1,756,759, respectively, which will be paid in the future or paid by issuing promissory notes and commercial papers.

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

F. The subsidiary of the Group, Asia Pacific Telecom Co., Ltd., entered into a cooperation agreement on the 3.5GHz frequency band through MOCN with FET. Details are described in Note 6(15).

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

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

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

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

(2) Financial instruments

A. Financial instruments by category

Please refer to the consolidated balance sheets and Note 6 for the amounts and details of the financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, derivative financial assets for hedging, accounts receivable (including related parties) and other receivables) and financial liabilities (financial liabilities at fair value through profit or loss, accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable).

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

i. Except for market risk, which is controlled by outside factors, the remainder of the foregoing types of risks can be controlled internally or removed from business processes.

Therefore, the goal in managing each of these risks is to reduce them to zero.

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

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

iv. For the information on the derivative financial instruments that the Group enters into, please refer to Notes 6(2) and (5).

(c) Management system:

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

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

(i) Nature:

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

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

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

(ii) Management:

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

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

(iii) The source:

a. U.S. dollar and NT dollar:

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

b. U.S. dollar and RMB:

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

c. JPY and U.S. dollar:

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

d. JPY and NT dollar:

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

(iv) Extent

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

(Foreign currency: Functional currency)	September 30, 2021				
				Sensitivity analysis	
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 23,073,177	27.85	$ 642,587,979	5%	$32,129,399
USD : RMB	22,433,121	6.4641	624,762,420	5%	31,238,121
JPY : USD	1,484,554	0.0089	369,654	5%	18,483
JPY : NTD	26,433,372	0.2490	6,581,910	5%	329,096
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 52,757,951	27.85	$ 1,469,308,935		
Financial liabilities					
Monetary items					
USD : NTD	$ 18,755,658	27.85	$ 522,345,075	5%	$26,117,254
USD : RMB	13,479,559	6.4641	375,405,718	5%	18,770,286
JPY : USD	8,420,560	0.0089	2,096,719	5%	104,836
JPY : NTD	1,314,843	0.2490	327,396	5%	16,370

(Foreign currency: Functional currency)	December 31, 2020 Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 24,831,785	28.48	$ 707,209,237	5%	$35,360,462
USD : RMB	21,170,183	6.5402	602,926,812	5%	30,146,341
JPY : USD	40,787,990	0.0097	11,269,722	5%	563,486
JPY : NTD	19,401,596	0.2763	5,360,661	5%	268,033
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	5%	$29,842,993
USD : RMB	12,329,569	6.5402	351,146,125	5%	17,557,306
JPY : USD	8,459,700	0.0097	2,337,415	5%	116,871
JPY : NTD	1,329,434	0.2763	367,323	5%	18,366

	September 30, 2020				
				Sensitivity analysis	
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 12,166,888	29.10	$ 354,056,441	5%	$17,702,822
USD : RMB	39,876,813	6.8120	1,160,415,258	5%	58,020,763
JPY : USD	61,183,637	0.0095	16,862,210	5%	843,111
JPY : NTD	35,670,846	0.2756	9,830,885	5%	491,544
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 45,807,017	29.10	$ 1,332,984,195		
Financial liabilities					
Monetary items					
USD : NTD	$ 14,799,949	29.10	$ 430,678,516	5%	$21,533,926
USD : RMB	26,829,343	6.8120	780,733,881	5%	39,036,694
JPY : USD	1,062,023	0.0095	292,694	5%	14,635
JPY : NTD	156,952	0.2756	43,256	5%	2,163

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2021 and 2020 amounted to $801,730, ($511,652), ($4,221,912) and $2,830,584, respectively.

ii. Equity securities

(i) Nature

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

(ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are $1,221,167 and $790,018 for the nine-month periods ended September 30, 2021 and 2020, respectively.

iii. Cash flow and fair value interest rate risk

(i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but part of the risks are offset by cash and cash equivalents with variable interest rates. Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings are mainly fixed and floating interest rates. During the nine-month periods ended September 30, 2021 and 2020, the Group's borrowings at variable rate were mainly denominated in US Dollars and Czech Koruny.

(ii) The Group manages its cash flow interest rate risk by using fixed-to-fixed interest rate swaps. Under these swaps, the Group agrees with other parties to exchange, at specified intervals (mainly quarterly), the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts.

(b) Credit risk

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

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

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

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

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

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

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

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

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

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

	September 30, 2021	December 31, 2020	September 30, 2020
Not past due	$ 915,850,679	$ 932,168,658	$ 686,149,857
Up to 90 days	11,261,151	10,579,283	31,128,492
91 to 180 days	1,728,981	652,993	1,737,381
181 to 270 days	238,015	476,187	255,343
271 to 360 days	302,432	232,608	470,661
Over 361 days	6,114,235	5,319,436	5,038,055
	$ 935,495,493	$ 949,429,165	$ 724,779,789

The above aging analysis is based on days overdue.

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

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

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

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

(iv) As of September 30, 2021, December 31, 2020 and September 30, 2020, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

	Individual	Group 1	Group 2	Group 3	Group 4	Total
September 30, 2021						
Expected loss rate	100%	0.0375%	0.0875%	0.04%~40.19%	0.05%~42.16%	
Total book value	$ 5,820,089	$ 610,370,718	$ 258,587,297	$ 40,791,517	$ 19,925,872	$ 935,495,493
Loss allowance	$ 5,820,089	$ 228,889	$ 226,264	$ 707,388	$ 645,756	$ 7,628,386

	Individual	Group 1	Group 2	Group 3	Group 4	Total
December 31, 2020						
Expected loss rate	100%	0.0375%	0.0875%	0.09%~37.55%	0.06%~41.63%	
Total book value	$ 5,338,814	$ 685,428,941	$ 213,283,588	$ 32,850,225	$ 12,527,597	$ 949,429,165
Loss allowance	$ 5,338,814	$ 257,036	$ 186,623	$ 464,359	$ 697,939	$ 6,944,771

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

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

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

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

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

vi. As of September 30, 2021, December 31, 2020 and September 30, 2020, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and recognised allowance for uncollectible accounts at $536,765, $1,293,174 and $762,872, respectively.

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

	2021	2020
At January 1	$ 8,237,945	$ 6,570,167
Provision (reversal of) for impairment	(83,642)	1,982,168
Effect of foreign exchange	10,848	(52,468)
At September 30	$ 8,165,151	$ 8,499,867

(c) Liquidity risk

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

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

Non-derivative financial liabilities:

September 30, 2021		Less than 1 year		Between 1 to 2 years		Between 2 to 5 years		Over 5 years		Total
Bonds payable	$	23,087,190	$	31,128,442	$	118,167,778	$	83,078,500	$	255,461,910
Long-term loans		16,475,276		3,011,475		24,153,215		3,878,258		47,518,224
Lease liabilities		8,260,906		6,676,887		9,883,564		5,723,981		30,545,338
	$	47,823,372	$	40,816,804	$	152,204,557	$	92,680,739	$	333,525,472
December 31, 2020		Less than 1 year		Between 1 to 2 years		Between 2 to 5 years		Over 5 years		Total
Bonds payable	$	42,288,000	$	36,785,978	$	92,510,640	$	72,774,000	$	244,358,618
Long-term loans		14,728,908		19,678,483		8,330,826		3,596,443		46,334,660
Lease liabilities		9,058,272		7,792,086		9,880,171		5,607,047		32,337,576
	$	66,075,180	$	64,256,547	$	110,721,637	$	81,977,490	$	323,030,854
September 30, 2020		Less than 1 year		Between 1 to 2 years		Between 2 to 5 years		Over 5 years		Total
Bonds payable	$	46,460,000	$	23,258,700	$	88,807,125	$	46,520,000	$	205,045,825
Long-term loans		24,570,839		18,171,962		4,730,214		4,188,497		51,661,512
Lease liabilities		8,244,367		7,226,440		7,752,329		5,427,197		28,650,333
	$	79,275,206	$	48,657,102	$	101,289,668	$	56,135,694	$	285,357,670

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

Derivative financial liabilities:

September 30, 2021		Less than 1 year		Between 1 to 2 years		Between 2 to 5 years		Over 5 years		Total
Forward exchange contracts	$	743,744	$	-	$	-	$	-	$	743,744
Cross currency swap contracts		626,820		-		-		-		626,820
	$	1,370,564	$	-	$	-	$	-	$	1,370,564
December 31, 2020		**Less than 1 year**		**Between 1 to 2 years**		**Between 2 to 5 years**		**Over 5 years**		**Total**
Forward exchange contracts	$	170,003	$	-	$	-	$	-	$	170,003
Cross currency swap contracts		2,121,218		-		-		-		2,121,218
	$	2,291,221	$	-	$	-	$	-	$	2,291,221
September 30, 2020		**Less than 1 year**		**Between 1 to 2 years**		**Between 2 to 5 years**		**Over 5 years**		**Total**
Forward exchange contracts	$	131,640	$	-	$	-	$	-	$	131,640
Cross currency swap contracts		1,273,438		-		-		-		1,273,438
Convertible bonds payable		-		-		1,650		-		1,650
	$	1,405,078	$	-	$	1,650	$	-	$	1,406,728

(3) Fair value information

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

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

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

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

B. Fair value information of investment property at cost is provided in Note 6(13).

C. Financial instruments not measured at fair value:

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

	September 30, 2021			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 255,461,910	$ -	$ 253,078,548	$ -

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

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

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

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

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at September 30, 2021, December 31, 2020 and September 30, 2020 is as follows:

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

September 30, 2021	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 1,894,516	$ -	$ 1,412,422	$ 3,306,938
Beneficiary certificates	554,759	20	88,362,633	88,917,412
Derivatives	-	1,851,763	-	1,851,763
Derivative financial assets for hedging	-	634,014	-	634,014
Financial assets at fair value through other comprehensive income				
Equity instruments	83,097,530	3,814,491	21,897,718	108,809,739
Accounts receivable expected factoring	-	90,505,547	-	90,505,547
Total	$ 85,546,805	$ 96,805,835	$ 111,672,773	$ 294,025,413
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 1,353,944)	$ -	($ 1,353,944)
Derivative financial assets for hedging	-	(16,620)	-	(16,620)
Total	$ -	($ 1,370,564)	$ -	($ 1,370,564)

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

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

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

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

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

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

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

iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate(Black-Scholes 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, for example, 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 represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

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

E. For the nine-month period ended September 30, 2021, the shares of Vizio Holding Corporation held by the Group were transferred from Level 2 to Level 1 as the lock-up period of the shares ended in the third quarter. For the nine-month period ended September 30, 2020, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the nine-month periods ended September 30, 2021 and 2020:

	2021	2020
At January 1	$ 102,351,091	$ 87,127,295
Gains and losses recognised in profit	6,885,986	4,311,208
Gains and losses recognised in other comprehensive income	2,412,885	(3,684,904)
Acquired in the period	14,070,026	11,255,316
Sold in the period	(195,086)	(8,180,306)
Investment cost refund	(7,435,520)	-
Transfer (out) into Level 3	(3,936,290)	1,705,267
Effect of exchange rate changes	(2,480,319)	(1,548,188)
At September 30	$ 111,672,773	$ 90,985,688

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

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

	Fair value at September 30, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,163,978	Market comparable companies	Revenue multiple	0.24~24.31 (6.71)	The higher the revenue multiple, net value multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	1.43~8.59 (3.96)	
			Discount for lack of marketability	17.00%~35.00% (24.20%)	
			Value to EBIT multiple	1.89 (1.89)	
	$ 4,203,231	Stock value in complex capital structure	Weighted average cost of capital	12.95%~15.14% (13.31%)	The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate and long-term pre-tax operating margin, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	26.99%~32.27% (31.27%)	
			Long-term pre-tax operating margin	31.33%~35.00% (31.94%)	
			Discount for lack of marketability	10.00%~33.00% (23.72%)	
			Discount for lack of control	10.84%~19.22% (17.84%)	
			Expected equity value volatility	25.38%~116.77% (49.44%)	
			Revenue multiple	0.86~31.81 (3.46)	
	$ 9,578,628	Net assets value	Discount for lack of marketability	7.00%~28.00% (14.93%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Discount for lack of control	5.00%	
	$ 8,364,303	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at September 30, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	$ 43,124,853	Net assets value	Discount for lack of marketability	10.00%~30.00% (15.56%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 44,158,487	Stock value in complex capital structure	Discount for lack of marketability	5.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 1,079,293	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 874,328	Market comparable companies	Revenue multiple	0.24~20.86 (12.88)	The higher the revenue multiple, net value multiple, profit after tax multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Profit after tax multiple	18.07	
			Net value multiple	1.43~1.88 (1.88)	
			Discount for lack of marketability	20%~35% (26.09%)	
			Value to EBIT multiple	1.89~14.32 (14.32)	

	Fair value at December 31, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	$ 8,021,999	Stock value in complex capital structure	Weighted average cost of capital	14.18%~ 27.28% (18.06%)	The higher the expected equity value volatility, revenue multiple, value to EBIT multiple, long-term revenue growth rate and long-term pre-tax operating margin, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2%	
			Long-term pre-tax operating margin	25.04%~ 65.96% (33.76%)	
			Discount for lack of marketability	10%~20% (15.10%)	
			Discount for lack of control	10%~15% (10.39%)	
			Expected equity value volatility	39.11%~ 115.07% (51.76%)	
			Revenue multiple	0.24~31.81 (4.00)	
			Value to EBIT multiple	7.08	
	$ 6,047,203	Net assets value	Discount for lack of marketability	9.46%~25% (9.52%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Discount for lack of control	5%~15% (9.26%)	
	$ 7,964,175	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 26,107,499	Net assets value	Discount for lack of marketability	9.46%~14.74% (11.79%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Discount for lack of control	6.57%~19.95% (9.26%)	

	Fair value at December 31, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	$ 47,528,449	Stock value in complex capital structure	Discount for lack of marketability	5%	The higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	21.88%	The higher the expected equity value volatility, the higher the fair value.
	$ 5,807,438	Recent non-active market price	Not applicable	Not applicable	Not applicable

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

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

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

			September 30, 2021			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instruments and beneficiary certificates	Discount for lack of control and marketability	±1%	$ 973,044	($ 973,044)	$ 204,349	($ 204,349)

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

			September 30, 2020			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instruments and beneficiary certificates	Discount for lack of control and marketability	±1%	$ 744,929	($ 744,929)	$ 164,928	($ 164,928)

(4) Other matters

In response to the COVID-19 pandemic, the Company and subsidiaries have adopted relevant preventive measures imposed by the government. The pandemic had no significant impact on the Group's operations and business in the third quarter of 2021.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

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

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

C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.

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

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

F. Disposal of real estate 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) and (5).

J. Significant inter-company transactions during the reporting periods: Please refer to table 9.

(2) Information on investees

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

(4) Major shareholders

For the names, number and ratio of shares held by shareholders holding over 5% of the Company’s shares: Please refer to Table 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'. When deciding on a aggregate disclosure, the criteria for consideration include: (1) the nature of the products and services; (2) the nature of the production process; (3) the customer types or categories of the products or services; and (4) the methods used to distribute its products or provide its services. The Group has identified the electronic manufacturing integrated services department, which provides global 3C production-related one-stop services, as a reportable operating segment.

(2) Measurement of segment information

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

(3) Segment information

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

	For the three-month periods ended September 30,	
	2021	2020
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	$ 1,327,163,196	$ 1,170,723,560
Revenue from internal customers	107,493,062	92,715,961
Segment revenue	$ 1,434,656,258	$ 1,263,439,521
Segment profit	$ 37,859,121	$ 21,471,829

	For the nine-month periods ended September 30,	
	2021	2020
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	$ 3,931,528,448	$ 3,205,031,144
Revenue from internal customers	295,180,937	225,499,229
Segment revenue	$ 4,226,709,385	$ 3,430,530,373
Segment profit	$ 106,431,400	$ 55,040,686

(4) Reconciliation for segment income (loss)

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

A reconciliation of reportable segment profit or loss to the profit before tax and discontinued operations for the three-month and nine-month periods ended September 30, 2021 and 2020 is provided as follows:

	For the three-month periods ended September 30,	
Operating revenue	2021	2020
Total reported segment revenue	$ 1,434,656,258	$ 1,263,439,521
Other operating segment revenue	54,360,123	45,998,327
Elimination of intersegment revenue	(83,248,103)	(17,896,748)
Total corporate revenue	$ 1,405,768,278	$ 1,291,541,100

	For the nine-month periods ended September 30,	
Operating revenue	2021	2020
Total reported segment revenue	$ 4,226,709,385	$ 3,430,530,373
Other operating segment revenue	143,665,935	79,505,147
Elimination of intersegment revenue	(266,027,579)	(161,024,391)
Total revenue	$ 4,104,347,741	$ 3,349,011,129

Profit and loss	For the three-month periods ended September 30, 2021	2020
Profit of reported segment	$ 37,859,121	$ 21,471,829
(Loss) profit of other operating segments	(6,651,239)	5,093,561
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	7,030,181	7,582,814
Profit of operating segments	38,238,063	34,148,204
Unamortised non-operating income and expenses	9,708,070	8,776,786
Profit before tax from continuing operations	$ 47,946,133	$ 42,924,990

Profit and loss	For the nine-month periods ended September 30, 2021	2020
Profit of reported segment	$ 106,431,400	$ 55,040,686
(Loss) profit of other operating segments	(9,705,418)	2,610,614
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	2,561,975	4,123,733
Profit of operating segments	99,287,957	61,775,033
Unamortised non-operating income and expenses	32,075,794	21,916,276
Profit before tax from continuing operations	$ 131,363,751	$ 83,691,309

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

September 30, 2021

Table 1

Expressed in thousands of TWD

(Except as otherwise indicated)

													Collateral				
No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Item	Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	$ 5,000,000	$ 5,000,000	$ -	N/A	2	$ -	Business operation	$ -	None	$ -	$ 132,948,406	$ 531,793,624	Note 1
1	Hyield Venture Capital Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd.	Other Receivables	Y	60,000	-	-	N/A	2	-	Business operation	-	None	-	2,748,596	10,994,384	Note 2
1	Hyield Venture Capital Co., Ltd.	Linkooh Technology Inc.	Other Receivables	Y	10,000	-	-	N/A	2	-	Business operation	-	None	-	2,748,596	10,994,384	Note 2
1	Hyield Venture Capital Co., Ltd.	Foxnum Technology Co., Ltd.	Other Receivables	Y	267,000	94,000	94,000	0.90	2	-	Business operation	-	None	-	2,748,596	10,994,384	Note 2
2	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Other Receivables	Y	220,000	220,000	220,000	2.00	2	-	Business operation	-	None	-	2,011,946	8,047,783	Note 2
2	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other Receivables	Y	49,000	49,000	49,000	0.90	2	-	Business operation	-	None	-	2,011,946	8,047,783	Note 2
2	Bon Shin International Investment Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd.	Other Receivables	Y	60,000	60,000	60,000	2.00	2	-	Business operation	-	None	-	2,011,946	8,047,783	Note 2
2	Bon Shin International Investment Co., Ltd.	Big Innovation Company Ltd.	Other Receivables	Y	25,000	-	-	N/A	2	-	Business operation	-	None	-	2,011,946	8,047,783	Note 2
3	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	976,995	695,807	695,807	3.465	2	-	Business operation	-	None	-	2,388,249	2,388,249	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
4	Foxconn Precision Components (ShenZhen) Co., Ltd.	FuJin Precision Industry (ShenZhen) Co., Ltd.	Other Receivables	Y	$ 836,627	-	-	N/A	2	$ -	Business operation	$ -	None	$ -	$ 3,086,734	$ 6,173,468	Note 3
4	Foxconn Precision Components (ShenZhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	140,906	-	-	N/A	2	-	Business operation	-	None	-	154,337	617,347	Note 3
5	Ur Materials (ShenZhen) Co., Ltd.	Ur Materials Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	162,922	107,710	107,710	3.465	2	-	Business operation	-	None	-	2,405,429	4,810,858	Note 3
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	1,378,688	1,378,688	1,378,688	4.235	2	-	Business operation	-	None	-	259,078,881	518,157,762	Note 3
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Nanjing Futeng New Energy Automobile Technology Co., Ltd.	Other Receivables	Y	171,517	170,182	170,182	3.465	2	-	Business operation	-	None	-	259,078,881	518,157,762	Note 3
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	6,604,950	-	-	N/A	2	-	Business operation	-	None	-	259,078,881	518,157,762	Note 3
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (ShenZhen) Co., Ltd.	Other Receivables	Y	2,613,120	-	-	N/A	2	-	Business operation	-	None	-	259,078,881	518,157,762	Note 3
7	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Chentai Technology Co., Ltd.	Other Receivables	Y	30,823	30,159	30,159	3.465	2	-	Business operation	-	None	-	105,108	105,108	Note 3
7	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Leiguan Environmental Plastic Products Co., Ltd.	Other Receivables	Y	110,083	107,710	107,710	3.465	2	-	Business operation	-	None	-	525,540	1,051,080	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
8	Jusda Supply Chain Management International Co., Ltd.	Shenzhen Fertile Plan international Logistics Co., Ltd.	Other Receivables	Y	$ 3,082,310	-	-	N/A	2	$ -	Business operation	$ -	None	$ -	$ 5,572,193	$ 11,144,386	Note 7
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	-	5,572,193	11,144,386	Note 7
8	Jusda Supply Chain Management International Co., Ltd.	Inner Mongolia Kaopu Supply Chain Management Co., Ltd.	Other Receivables	Y	132,099	-	-	N/A	2	-	Business operation	-	None	-	5,572,193	11,144,386	Note 7
8	Jusda Supply Chain Management International Co., Ltd.	Tianjin Kaopu Information Technology Co., Ltd.	Other Receivables	Y	158,519	-	-	N/A	2	-	Business operation	-	None	-	5,572,193	11,144,386	Note 7
8	Jusda Supply Chain Management International Co., Ltd.	Shanxi Kaopu Logistics Co., Ltd.	Other Receivables	Y	74,856	-	-	N/A	2	-	Business operation	-	None	-	5,572,193	11,144,386	Note 7
8	Jusda Supply Chain Management International Co., Ltd.	Xinjiang Kaopu Supply Chain Management Co., Ltd.	Other Receivables	Y	83,663	-	-	N/A	2	-	Business operation	-	None	-	5,572,193	11,144,386	Note 7
9	Zhengzhou Jusda Industrial Park Development Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables	Y	290,618	-	-	N/A	2	-	Business operation	-	None	-	646,401	1,292,803	Note 3
10	Jusda International Limited	Jusda Supply Chain Management Corporation	Other Receivables	Y	34,068	-	-	N/A	2	-	Business operation	-	None	-	5,530,567	11,061,134	Note 3
10	Jusda International Limited	Jusda Europe S.R.O.	Other Receivables	Y	99,365	69,625	69,625	0.90	2	-	Business operation	-	None	-	5,530,567	11,061,134	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
10	Jusda International Limited	Jusda Supply Chain Management Mexico.,S.De R.L De C.V	Other Receivables	Y	$ 105,868	77,980	77,980	0.79-0.90	2	$ -	Business operation	$ -	None	$ -	$ 5,530,567	$ 11,061,134	Note 3
11	Jusda Europe S.R.O.	Jusda NL, B.V.	Other Receivables	Y	30,933	29,088	29,088	0.60	2	-	Business operation	-	None	-	207,999	415,998	Note 3
12	Hongzhun Precision Tooling (KunShan) Co., Ltd.	Hongqing Precision Machinery Co., Ltd.	Other Receivables	Y	440,330	-	-	N/A	2	-	Business operation	-	None	-	18,451,674	36,903,347	Note 3
13	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	4,623,465	4,523,820	4,523,820	2.500-3.000	2	-	Business operation	-	None	-	32,229,305	64,458,611	Note 3
13	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	154,996	151,656	151,656	4.00	2	-	Business operation	-	None	-	1,611,465	6,445,861	Note 3
13	Fuding Electronic Technology (Jiashan) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	2,201,650	2,154,200	2,154,200	3.00	2	-	Business operation	-	None	-	32,229,305	64,458,611	Note 3
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (YanTai) Co., Ltd.	Other Receivables	Y	2,811,190	-	-	N/A	2	-	Business operation	-	None	-	85,338,026	170,676,053	Note 3
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Other Receivables	Y	4,702,193	-	-	N/A	2	-	Business operation	-	None	-	85,338,026	170,676,053	Note 3
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	2,201,650	-	-	N/A	2	-	Business operation	-	None	-	85,338,026	170,676,053	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	$ 260,532	258,504	258,504	3.00	2	$ -	Business operation	$ -	None	$ -	$ 85,338,026	$ 170,676,053	Note 3
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongyi PV Technology Co., Ltd.	Other Receivables	Y	434,220	430,840	430,840	3.00	2	-	Business operation	-	None	-	85,338,026	170,676,053	Note 3
15	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fu Yang Soleros Technology (Nanayng) Co., Ltd.	Other Receivables	Y	2,069,551	1,960,322	1,960,322	3.465	2	-	Business operation	-	None	-	255,648,551	511,297,102	Note 3
15	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	132,099	129,252	129,252	3.465	2	-	Business operation	-	None	-	255,648,551	511,297,102	Note 3
15	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Dongyi PV Technology Co., Ltd.	Other Receivables	Y	440,330	-	-	N/A	2	-	Business operation	-	None	-	255,648,551	511,297,102	Note 3
15	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Technology Co., Ltd.	Other Receivables	Y	656,092	-	-	N/A	2	-	Business operation	-	None	-	255,648,551	511,297,102	Note 3
15	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	396,297	-	-	N/A	2	-	Business operation	-	None	-	255,648,551	511,297,102	Note 3
15	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other Receivables	Y	2,201,650	2,154,200	2,154,200	3.465	2	-	Business operation	-	None	-	255,648,551	511,297,102	Note 3
16	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (JinCheng) Co., Ltd.	Other Receivables	Y	998,900	974,750	974,750	0.65	2	-	Business operation	-	None	-	92,701,642	185,403,284	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
17	FuJin Precision Industrial (JinCheng) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	$ 4,403,300	4,308,400	4,308,400	3.00	2	$ -	Business operation	$ -	None	$ -	$ 68,530,460	$ 137,060,921	Note 3
17	FuJin Precision Industrial (JinCheng) Co., Ltd.	Hongfujin Precision Electronics (Chenghu) Co., Ltd.	Other Receivables	Y	4,355,200	4,308,400	4,308,400	2.80	2	-	Business operation	-	None	-	68,530,460	137,060,921	Note 3
17	FuJin Precision Industrial (JinCheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Technology Co., Ltd.	Other Receivables	Y	629,619	624,718	624,718	3.00	2	-	Business operation	-	None	-	68,530,460	137,060,921	Note 3
17	FuJin Precision Industrial (JinCheng) Co., Ltd.	WWW (JinCheng) Co., Ltd.	Other Receivables	Y	1,805,353	1,766,444	1,766,444	3.00	2	-	Business operation	-	None	-	68,530,460	137,060,921	Note 3
18	Guizhou Funayuanchuang Technology Co., Ltd.	Tianjin Funayuanchuang Technology Co., Ltd.	Other Receivables	Y	57,243	-	-	N/A	2	-	Debt repayment	-	None	-	1,353,281	2,706,562	Note 3
19	Foxconn (Far East) Limited	Foxconn Singapore Pte.Lte.	Other Receivables	Y	2,516,400	1,169,700	1,169,700	0.00	2	-	Business operation	-	None	-	2,627,596,244	5,255,192,488	Note 3
19	Foxconn (Far East) Limited	Big Innovation Holdings Limited	Other Receivables	Y	278,932	6,266	6,266	0.00	2	-	Business operation	-	None	-	2,627,596,244	5,255,192,488	Note 3
19	Foxconn (Far East) Limited	PCE Paragon Solutions KFT.	Other Receivables	Y	2,014,924	-	-	N/A	2	-	Business operation	-	None	-	2,627,596,244	5,255,192,488	Note 3
19	Foxconn (Far East) Limited	Fukang Technology Company Limited	Other Receivables	Y	9,786,000	9,747,500	9,747,500	0.00	2	-	Business operation	-	None	-	2,627,596,244	5,255,192,488	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
20	Smart Technologies Inc.	Smart Technologies ULC.	Other Receivables	Y	$ 5,596,999	$ 5,376,119	$ 5,376,119	0-5.000	2	$ -	Business operation	$ -	None	$ -	$ 265,896,812	$ 531,793,624	Note 3
21	Smart Technologies Corp.	Smart Technologies ULC.	Other Receivables	Y	577,935	563,963	563,963	0.12	2	-	Business operation	-	None	-	265,896,812	531,793,624	Note 3
22	Smart Technologies ULC.	Smart Technologies (China) Co., Ltd.	Other Receivables	Y	56,362	55,148	10,462	1.00	2	-	Business operation	-	None	-	265,896,812	531,793,624	Note 3
23	PCE Paragon Solutions KFT.	Foxconn Europe Digital Solutions S.R.O.	Other Receivables	Y	39,956	38,990	38,990	0.9505	2	-	Business operation	-	None	-	61,531,791	123,063,583	Note 3
24	Fuyu Electronic Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables	Y	176,132	172,336	172,336	3.915	2	-	Business operation	-	None	-	2,303,017	11,515,086	Note 4
25	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings Limited	Other Receivables	Y	704,528	410,806	410,806	0.00	2	-	Business operation	-	None	-	4,079,028	4,079,028	Note 5
26	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other Receivables	Y	3,765,534	3,748,308	3,748,308	3.465-3.85	2	-	Business operation	-	None	-	23,526,867	47,053,733	Note 6
26	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,409,056	1,378,688	1,378,688	3.465	2	-	Business operation	-	None	-	23,526,867	47,053,733	Note 6
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Other Receivables	Y	1,292,520	1,292,520	-	3.465	2	-	Business operation	-	None	-	31,321,856	62,643,712	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Mobile Drive Technology Co., Ltd.	Other Receivables	Y	$ 13,210	$ 12,925	12,925	3.465	2	$ -	Business operation	$ -	None	$ -	$ 31,321,856	$ 62,643,712	Note 6
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	440,330	430,840	430,840	3.465	2	-	Business operation	-	None	-	31,321,856	62,643,712	Note 6
28	Fih Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	856,200	557,000	557,000	0.00	2	-	Business operation	-	None	-	5,724,046	22,896,182	Note 6
28	Fih Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,132,539	3,056,805	3,056,805	0.00	2	-	Business operation	-	None	-	5,724,046	22,896,182	Note 6
28	Fih Mobile Limited	TNS Limited	Other Receivables	Y	2,927,276	2,856,504	2,856,504	0.00	2	-	Business operation	-	None	-	5,724,046	22,896,182	Note 6
29	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables	Y	1,100,825	947,848	947,848	3.465	2	-	Business operation	-	None	-	42,511,225	85,022,450	Note 3
30	Shenzhenshi Yuzhan Precision Technology CO., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	3,962,970	3,877,560	3,877,560	3.465	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
30	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Other Receivables	Y	1,761,320	-	-	N/A	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
31	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	1,761,320	1,723,360	1,723,360	3.465	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
31	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	$ 11,008,250	6,031,760	6,031,760	3.465	2	$ -	Business operation	$ -	None	$ -	$ 95,473,682	$ 190,947,364	Note 8
31	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Other Receivables	Y	3,082,310	3,015,880	3,015,880	3.465	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
32	HeNan YuZhan Technology Limited	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	2,201,650	2,154,200	861,680	3.465	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
33	Futaihua Precision Electronic (Jiyuan) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	5,724,290	5,600,920	5,600,920	3.465	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
33	Futaihua Precision Electronic (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Other Receivables	Y	1,320,990	-	-	N/A	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
34	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	11,701,400	11,418,500	11,418,500	0.00	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
34	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	18,074,650	18,074,650	18,074,650	0.72-0.96	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
34	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	29,525,600	18,993,700	18,993,700	0.00	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
34	IPL International Limited	Foxconn Technology CZ	Other Receivables	Y	1,855,100	1,810,250	1,810,250	0.00	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
34	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	$ 4,138,300	4,038,250	4,038,250	0.00	2	$ -	Business operation	$ -	None	$ -	$ 95,473,682	$ 190,947,364	Note 8
35	FOXCONN CZ S.R.O.	SafeDx S.R.O.	Other Receivables	Y	38,250	36,683	36,683	0.60	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
35	FOXCONN CZ S.R.O.	Foxconn Technology CZ S.R.O.	Other Receivables	Y	1,141,600	1,114,000	1,114,000	0.942	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
36	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	7,438,620	5,068,700	5,068,700	0.74-0.80	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
37	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	LangFang Yuzhan Technology Limited	Other Receivables	Y	66,050	-	-	N/A	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
38	Jinchen Hongren Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Other Receivables	Y	440,330	-	-	N/A	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8
39	Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Operation (Thailand) Co., Ltd.	Other Receivables	Y	5,921	2,316	2,316	1.20	2	-	Business operation	-	None	-	85,827	343,310	Note 3
40	Fenix Industria de Eletronicos Ltda.	Foxconn Moebg Industria De Eletronicos Ltda.	Other Receivables	Y	280,130	256,500	256,500	0.00	2	-	Business operation	-	None	-	1,481,186	2,962,372	Note 3
41	FIH Co., Ltd.	Mobile Drive Technology Co., Ltd.	Other Receivables	Y	80,000	80,000	80,000	2.366	2	-	Business operation	-	None	-	163,162	652,647	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
42	Foxconn Singapore Pte Ltd.	Fukang Technology Company Limited	Other Receivables	Y	$ 2,283,200	$ 2,228,000	$ 2,228,000	0.00	2	$ -	Purchase of land	$ -	None	$ -	$ 49,755,271	$ 99,510,541	Note 3
42	Foxconn Singapore Pte Ltd.	Competition Team Technology (Vietnam) Company Limited	Other Receivables	Y	2,516,400	1,169,700	1,169,700	0.00	2	-	Business operation	-	None	-	49,755,271	99,510,541	Note 3
43	Foxconn Brasil Industria e Comercio Ltda.	Foxconn Moebg Indústria De Eletrônicos Ltda.	Other Receivables	Y	2,154,600	2,154,600	2,000,700	0.00	2	-	Business operation	-	None	-	14,428,549	28,857,099	Note 3
44	Shunyun Technology Holdings Limited	Shun Yun Technology (Hanoi, Vietnam) Limited	Other Receivables	Y	97,860	97,475	97,475	0.50	2	-	Business operation	-	None	-	1,360,737	2,721,474	Note 5
45	Shenzhen Fugui Precision Industrial Co., Ltd.	Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Other Receivables	Y	129,252	129,252	129,252	3.465	2	-	Business operation	-	None	-	1,503,136	6,012,542	Note 8
46	AFE Inc.	Achernartek Inc.	Other Receivables	Y	111,400	111,400	111,400	2.89	2	-	Business operation	-	None	-	5,308,081	10,616,163	Note 3
47	Nanning Fugui Precision Industrial Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	2,154,200	2,154,200	2,154,200	3.465	2	-	Business operation	-	None	-	95,473,682	190,947,364	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2021	Balance at September 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
48	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangxi Dynamic Power Technology Development Co., Ltd.	Other Receivables	Y	$ 215,420	$ 215,420	$ 215,420	6.00	2	$ -	Business operation	$ -	None	$ -	$ 8,511,180	$ 17,022,360	Note 3

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

The Company granted loans to Hyield Venture Capital Co., Ltd. and Bon Shin International Investment Co., Ltd. with a shared limit no more than $5 billion. Since there is no company that the Company has granted loans to, Hyield Venture Capital Co., Ltd. acts as the representative of the borrower to disclose. When the Company actually grants loans to, the actual amount of loans will be disclosed.

Note 2: 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 3: The policy for loans granted mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 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 4: The policy for loans granted by Foxconn Interconnect Technology Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Foxconn Interconnect Technology Limited; limit on loans to a single party is 10% of the net assets value of Foxconn Interconnect Technology Limited.

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 5: 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 6: 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 7: 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 8: 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 9:Wuhan Yuzhan Precision Technology Co., Ltd. was renamed Fulian Technology (Wuhan) Co., Ltd. in September, 2021; Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd. was renamed Fulian Technology (Lankao) Co., Ltd. in September, 2021.

Note 10: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

September 30, 2021

Table 2

Expressed in thousands of TWD

(Except as otherwise indicated)

		Party being endorsed/guaranteed												
No.	Endorser/ guarantor	Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2021	Outstanding endorsement/ guarantee amount at September 30, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc.	Note 2	$ 664,742,030	$ 31,358,325	$ 30,600,188	$ 30,600,188	$ -	2.30	$ 1,329,484,059	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	664,742,030	114,160,000	111,400,000	55,529,300	-	8.38	1,329,484,059	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. S R.O.	Note 2	664,742,030	5,155,500	4,848,000	3,232,000	-	0.36	1,329,484,059	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	664,742,030	37,250,400	27,850,000	27,850,000	-	2.09	1,329,484,059	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	664,742,030	8,366,270	-	-	-	0.00	1,329,484,059	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Real Estate (Shanghai) Co., Ltd.	Note 2	664,742,030	499,450	487,375	487,375	-	0.04	1,329,484,059	Y	N	Y	Note 4、9
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Note 3	127,824,275	6,622,381	6,029,930	6,029,930	-	0.45	127,824,275	N	N	Y	Note 5、9
2	Jusda International Limited	Jusda Europe S.R.O.	Note 2	2,765,284	358,318	336,946	336,946	-	0.03	2,765,284	N	N	N	Note 6、9
3	Smart Technologies Inc.	Smart Technologies ULC	Note 2	265,896,812	1,284,300	1,253,250	1,114,000	-	0.09	664,742,030	N	N	N	Note 6、9

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

September 30, 2021

Table 2

Expressed in thousands of TWD

(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2021	Outstanding endorsement/ guarantee amount at September 30, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
4	Shanghai Topone Logistics Co., Ltd.	Xi'An Topone Logistics Co., Ltd.	Note 2	$ 729,276	$ 17,747	$ 7,514	$ 7,514	$ -	0.00	$ 729,276	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Guangzhou Wangliu Logistics Co., Ltd.	Note 2	729,276	14,725	7,023	7,023	-	0.00	729,276	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Wuhan Topone Logistics Co., Ltd.	Note 2	729,276	7,707	3,519	3,519	-	0.00	729,276	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Shandong Wangliu Logistics Co., Ltd.	Note 2	729,276	3,193	1,313	1,313	-	0.00	729,276	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	729,276	2,876	1,313	1,313	-	0.00	729,276	N	N	Y	Note 6、9
5	PCE Paragon Solutions KFT.	Cloud Network Technology Kft.	Note 2	30,765,896	71,121	-	-	-	0.00	30,765,896	N	N	N	Note 9
6	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Note 2	67,977,835	55,041	-	-	-	0.00	67,977,835	N	N	Y	Note 5、9
6	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujingtong Business Factoring Limited	Note 3	67,977,835	3,895,380	3,877,560	-	-	0.29	67,977,835	N	N	Y	Note 5、9
7	ShunSin Technology (Zhongshan) Limited	ShunYun Technology (Zhongshan) Limited	Note 1	9,432,346	52,840	51,701	51,701	51,701	0.00	9,432,346	N	N	Y	Note 6、9

Table 2

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2021	Outstanding endorsement/ guarantee amount at September 30, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
8	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2	$ 238,684,206	$ 30,756,000	$ 30,635,000	$ 16,710,000	$ -	2.30	$ 477,368,411	N	N	N	Note 6、9
9	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2	57,240,455	8,517,000	5,124,400	-	-	0.39	57,240,455	N	N	N	Note 7、9
10	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	Note 3	3,392,356	2,197,580	1,893,800	-	1,893,800	0.14	6,784,712	N	N	N	Note 7、9
11	S&B Industry, Inc.	FIH (Hong Kong) Limited	Note 3	2,345,477	699,000	696,250	-	696,250	0.05	4,690,953	N	N	N	Note 7、9
12	Great Promote Limited	FIH (Hong Kong) Limited	Note 3	1,883,512	279,600	278,500	-	278,500	0.02	3,767,023	N	N	N	Note 7、9
13	Extra High Enterprises Limited	FIH (Hong Kong) Limited	Note 3	821,935	363,480	362,050	-	362,050	0.03	1,643,869	N	N	N	Note 7、9
14	Foxconn (Far East) Limited	Foxconn Slovakia, Spol. S.R.O.	Note 3	1,313,798,122	8,388,000	8,355,000	-	-	0.63	1,313,798,122	N	N	N	Note 8、9
15	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi MRT Logistics Co., Ltd.	Note 2	1,475,714	216,410	215,420	215,420	-	0.02	1,475,714	N	N	Y	Note 6、9
15	Guangxi Yuchi Zhilian Technology Co., Ltd.	Jiangsu Yuchi Zhilian Logistics Co., Ltd.	Note 2	1,475,714	43,084	43,084	21,542	-	0.00	1,475,714	N	N	Y	Note 6、9
15	Guangxi Yuchi Zhilian Technology Co., Ltd.	Yulin Yuchai Warehousing Service Co., Ltd.	Note 2	1,475,714	150,794	150,794	74,154	-	0.01	1,475,714	N	N	Y	Note 6、9

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

September 30, 2021

Table 2

Expressed in thousands of TWD

(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2021	Outstanding endorsement/ guarantee amount at September 30, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
15	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi Dynamic Power technology development Co., Ltd.	Note 2	$ 1,475,714	$ 301,588	$ 301,588	$ 194,379	$ -	0.02	$ 1,475,714	N	N	Y	Note 6、9

Note 1: Having business relationship.

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

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

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

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

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

The total endorsements and guarantees of Shunsin Technology Holdings Limited to others should not be in excess of its net assets, and for a single party should not be in excess 50% of its net assets.

The total endorsements and guarantees of Shunsin Technology Holdings Limited 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: 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 100% 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	57,240,455	57,240,455
FIH Mexico Industry S.A. de C.V.	3,392,356	6,784,712
S&B Industry, Inc.	2,345,476	4,690,952
Great Promote Limited	1,883,511	3,767,022
Eliteday Enterprises Limited	15,887	31,774
Extra High Enterprises Limited	821,935	1,643,870
FIH Co., Ltd.	1,631,619	3,263,238
FIH (Hong Kong) Limited	-	-

Note 8: Foxconn (Far East) Limited endorse the bank debts for Foxconn Singapore Pte. Ltd., Foxconn Slovakia, Spol. S.R.O., Competition Team Ireland Ltd., and eCMMS Precision Singapore Pte.Ltd. The ceiling on the total amount of endorsements/ guarantees is USD 3 billion. Since there is no company has incurred bank debts, Foxconn Slovakia, Spol. S.R.O. acts as the representative of the guarantee to disclose.

When the company actually incurs bank debts, the actual amount of debts will be disclosed.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

September 30, 2021

Table 3

Expressed in thousands of TWD

(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2021 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 Co., Ltd.	Other related party	(1)	147,965	$ 2,515,411	1	$ 2,515,411	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	178,451	8	178,451	
〃	Common Stock of Shieh Yong Investment Co., Ltd.	None	(1)	11,562	278,260	2	278,260	
〃	Others (Note 3)	None	(1)	-	70,136	-	70,136	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common Stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,230,234	4	2,230,234	
〃	Common Stock of UVAT Technology Co., Ltd.	None	(1)	4,064	195,461	10	195,461	
〃	Common Stock of AES Holding Co., Ltd.	None	(1)	266	213,945	-	213,945	
〃	Others (Note 3)	None	(1)(2)	-	85,879	-	85,879	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	27,009	1	27,009	
〃	Others (Note 3)	None	(1)	-	256	-	256	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of Waltop International Corporation	None	(1)	22	256	-	256	
〃	Others (Note 3)	None	(1)	-	872	-	872	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Innolux Co., Ltd.	Other related party	(1)	176,311	2,997,291	2	2,997,291	
〃	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,369,930	4	2,369,930	
〃	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,162,253	1	3,162,253	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	132,150	6	132,150	
〃	Common Stock of Tai Tung Communication Co., Ltd.	None	(1)	4,304	79,186	3	79,186	
〃	Gigasolar Material Corporation	None	(1)	8,000	1,297,440	11	1,297,440	
〃	Peferred Stock of Nextdrive Holdings Co., Ltd.	None	(1)	384	138,161	2	138,161	
〃	Common Stock of AES Holding Co., Ltd.	None	(1)	283	227,346	-	227,346	
〃	Yonglin Life Technology Fund I, L. P.	None	(2)	-	179,136	-	179,136	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hyield Venture Capital Co., Ltd. and subsidiaries	Others (Note 3)	None	(1)(2)	-	$ 402,382	-	$ 402,382	
〃	Waltop International Corporation	None	(1)	22	256	-	256	
Foxconn (Far East) Limited and subsidiaries	Digital Currency Group, Inc.	None	(1)	9	718,257	1	718,257	
〃	Common Stock of Cloudminds Technologies Co., Ltd.	None	(1)	-	339,770	1	339,770	
〃	Common Stock of Galaxy Digital Holdings Ltd.	None	(1)	4,537	2,051,731	5	2,051,731	
〃	Berkeley Lights, LLC	None	(1)	270	147,099	-	147,099	
〃	Nano-X Imaging Ltd.	None	(1)	313	195,820	1	195,820	
〃	Common Stock of HMD Global Oy	None	(1)	-	4,372,450	-	4,372,450	
〃	Hopu-Arm Innovation Fund, L.P.	None	(2)	-	504,543	-	504,543	
〃	IDG China Capital Fund III L.P.	None	(2)	-	3,721,366	-	3,721,366	
〃	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	130,064	4	130,064	
〃	Common Stock of ZAP Medical System, Ltd.	None	(1)	26,787	147,251	11	147,251	
〃	Peferred Stock of Megvii AI Technology	None	(1)	2,276	1,363,931	2	1,363,931	
〃	Peferred Stock of Keyssa, Inc.	None	(1)	-	-	-	-	
〃	Molekule Inc.	None	(1)	-	136,465	-	136,465	
〃	Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	269,439	12	269,439	
〃	Nanoplus Technology Ltd.	None	(1)	12,383	441,454	9	441,454	
〃	Peferred Stock of Viu International Limited	None	(1)	3,000	691,344	5	691,344	
〃	Common Stock of SK Holding Co., Ltd.	None	(1)	2,450	14,629,048	3	14,629,048	
〃	Skycus China Fund, L.P.	None	(2)	-	2,284,708	-	2,284,708	
〃	Softbank Vision Fund L.P.	None	(2)	-	22,079,243	-	22,079,243	
〃	Common Stock of Best Educational Organization	None	(2)	10,811	107,517	-	107,517	
〃	Common Stock of Vizio Holding Corporation	None	(1)	4,409	2,608,148	2	2,608,148	
〃	Visionnaire Ventures Fund II, L.P.	None	(2)	-	479,818	-	479,818	
〃	Didi Global Inc.	None	(1)	3,136	2,517,051	-	2,517,051	
〃	Beijing-based Pensees Technology Co., Ltd.	None	(1)	-	45,617	4	45,617	
〃	Common Stock of Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	4,465,392	17	4,465,392	
〃	Common Stock of Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	30,650	4,192,600	3	4,192,600	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	$ 36,466,425	1	$ 36,466,425	
〃	Asia-IO Holdings Limited	None	(1)	-	348,125	-	348,125	
〃	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	193,789	3	193,789	
〃	Artificial Intelligent Speech Co., Ltd.	None	(1)	4,639	215,420	1	215,420	
〃	Figure Technologies Inc.	None	(1)	2,403	169,832	1	169,832	
〃	Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	458	52,069	3	52,069	
〃	Jinan Fujie industrial investment fund partnership (limited partnership)	None	(2)	-	325,166	-	325,166	
〃	Plume Design, Inc.	None	(1)	6,006	543,604	1	543,604	
〃	Nuwa Robotics Corporation	None	(1)	-	111,400	-	111,400	
〃	Airspan Network Inc.	None	(1)	114	194,949	-	194,949	
〃	Common Stock of AutoCore Intelligence Technology (Nanjing) Co., Ltd.	None	(1)	-	172,336	7	172,336	
〃	Livingstone Fund L.P.	None	(2)	-	188,317	-	188,317	
〃	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	1,892,018	8	1,892,018	
〃	Suzhou Xindalu Precision Technology Co. Ltd.	None	(2)	-	117,224	-	117,224	
〃	Luster LightTech Group Co., Ltd.	None	(2)	-	1,077,100	-	1,077,100	
〃	Pegasus Holdings Limited	None	(2)	4,275	119,059	1	119,059	
〃	IDG Breyer Capital Fund L.P.	None	(2)	-	10,670,307	-	10,670,307	
〃	Wise Road Industry Investment Fund I, L.P.	None	(2)	-	218,345	-	218,345	
〃	Dagang Nexchange Berhad	None	(1)	120,000	622,494	4	622,494	
〃	Peferred Stock of Witriciti Corporation	None	(1)	419	181,645	-	181,645	
〃	Alternative Fuel Techologies, Inc.	None	(1)	-	122,175	-	122,175	
〃	Guangdong Hongfu Xinghe Company	None	(2)	-	129,252	-	129,252	
〃	Autotalks Ltd.	None	(2)	-	278,500	-	278,500	
〃	Agile Robots AG	None	(1)	-	125,336	-	125,336	
〃	Lansus Technologies Inc.	None	(2)	-	110,580	-	110,580	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	9,047,640	-	9,047,640	
〃	Others (Note 3)	None	(1)(2)	-	9,594,280	-	9,594,280	
Foxconn Holding Limited and subsidiaries	500 Startups III, L.P.	None	(2)	-	282,583	-	282,583	
〃	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,039,716	20	2,039,716	
〃	Airspan Networks Inc.	None	(1)	1,170	18,723	2	18,723	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Holding Limited and subsidiaries	Prefer Stock of Cloudminds Technologies Co., Ltd.	None	(1)	6,206	$ 617,689	2	$ 617,689	
〃	Globant S.A. (GLOB)	None	(1)	45	353,420	-	353,420	
〃	GVFX1 L.P.	None	(2)	-	288,395	-	288,395	
〃	Sinovation Fund III, L.P.	None	(2)	-	1,714,358	-	1,714,358	
〃	Innovation Works Development Fund. L.P.	None	(2)	-	1,319,753	-	1,319,753	
〃	Peferred Stock of Innovation Works Limited	None	(1)	2,600	127,668	5	127,668	
〃	Inuitive Ltd.	None	(1)	1,233	168,083	3	168,083	
〃	Peferred Stock of Kinova, Inc.	None	(1)	1,264	56,655	2	56,655	
〃	Peferred Stock of Keyssa, Inc.	None	(1)	1,826	-	2	-	
〃	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	821,726	-	821,726	
〃	Playground Global, LLC	None	(2)	-	147,102	-	147,102	
〃	Playground Ventures II, L.P.	None	(2)	-	4,810,498	-	4,810,498	
〃	Playground Ventures, L.P.	None	(2)	-	3,508,475	-	3,508,475	
〃	Riverwood Capital Partners L.P.	None	(2)	-	153,527	-	153,527	
〃	Silverlink Capital, L.P.	None	(2)	-	4,700,571	-	4,700,571	
〃	Sinovation Fund IV, L.P.	None	(2)	-	1,277,846	-	1,277,846	
〃	Softbank Vision Fund L.P.	None	(2)	-	22,079,243	-	22,079,243	
〃	TJ 2015 Fund L.P.	None	(2)	-	777,349	-	777,349	
〃	Translink Capital Partners II, L.P.	None	(2)	-	308,226	-	308,226	
〃	Translink Capital Partners III, L.P.	None	(2)	-	492,357	-	492,357	
〃	Translink Capital Partners IV, L.P.	None	(2)	-	156,495	-	156,495	
〃	CELESTA CAPITAL II-A, L.P.	None	(2)	-	2,096,321	-	2,096,321	
〃	CELESTA CAPITAL III, L.P.	None	(2)	-	1,097,930	-	1,097,930	
〃	Devialet SA	None	(1)	41	273,146	-	273,146	
〃	Nuwa Robotics Corp.	None	(1)	350	63,009	8	63,009	
〃	Common Stock of Softbank Robotics Group Corp.	None	(1)	6,618	124,859	8	124,859	
〃	Ai Fund, L,P.	None	(2)	-	129,896	-	129,896	
〃	Msd Special Investments Fund(cayman), L,P.	None	(2)	-	121,869	-	121,869	
〃	Sinovation Disrupt Fund, L,P.	None	(2)	-	107,474	-	107,474	
〃	Others (Note 3)	None	(1)(2)	-	355,795	-	355,795	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund L.P.	None	(2)	-	262,385	-	262,385	

				As of September 30, 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 Singapore Pte. Ltd.	Others (Note 3)	None	(2)	-	$ 67,436	-	$ 67,436	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the nine-month period ended September 30, 2021

Table 4

Expressed in thousands

(Except as otherwise indicated)

						Balance as at January 1, 2021		Addition		Disposal				Balance as at September 30, 2021	
Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Limited	Note 1	Foxconn Holding Ltd.	Note 6	USD	1,521,952	$ 1,521,952	40,944	$ 40,944	-	$ -	$ -	$ -	1,562,896	$ 1,562,896
〃	Foxconn Singapore Pte. Ltd.	Note 1	Foxconn Singapore Pte. Ltd.	Note 6	USD	403,838	403,838	48,000	48,000	-	-	-	-	451,838	451,838
Hyield Venture Capital Co., Ltd.	Giga Solar Material Corporation	Note 2	-	-	TWD	-	-	8,000	995,200	-	-	-	-	8,000	1,297,440
〃	Microelectronics Technology Inc.	Note 2	-	-	TWD	7,616	253,978	-	-	7,616	447,465	447,465	-	-	-
Foxconn (Far East) Limited and subsidiaries	Cybertan Technology Corporation	Note 1	Szitic (H.K.) Commercial Property Company Limited	None	RMB	226,553	1,611,185	-	-	34,312	-	339,178	113,000	192,241	1,518,741
〃	IDG Breyer Capital Fund L.P.	Note 3	-	-	USD	-	187,109	-	228,384	-	-	-	-	-	383,135
〃	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	834,418	-	40,944	-	-	-	-	-	792,792
〃	Tianjin Aiqi Honghai Haihe Smart Travel Equity Investment Fund Partnership	Note 2	-	-	RMB	-	1,174,845	-	420,000	-	-	-	-	-	1,848,089
〃	Guangxi MRT Logistics Co., Ltd.	Note 1	Henan Strategic Enterprise Management Consulting Partnership (Limited Partnership)	None	RMB	-	-	96,000	400,000	-	-	-	-	96,000	400,000
〃	Guangxi MRT Logistics Co., Ltd.	Note 1	Henan Guanqi Enterprise Management Consulting Partnership (Limited Partnership)	None	RMB	-	-	72,000	300,000	-	-	-	-	72,000	300,000

						Balance as at January 1, 2021		Addition		Disposal				Balance as at September 30, 2021	
Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount
Foxconn (Far East) Limited and subsidiaries	Guangxi MRT Logistics Co., Ltd.	Note 1	Henan Push Construction Enterprise Management Consulting Partnership (Limited Partnership)	None	RMB	-	-	72,000	$ 300,000	-	-	-	-	72,000	$ 300,000
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	2,600,000	-	-	-	623,900	500,000	123,900	-	2,100,000
Foxconn Holding and subsidiaries	Sinovation Fund IV L.P.	Note 3	-	-	USD	-	25,022	-	14,000	-	-	-	-	-	45,883
〃	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	834,418	-	40,944	-	-	-	-	-	792,792
〃	Berkeley Lights, LLC (BLI)	Note 2	-	-	USD	-	-	270	12,100	-	-	-	-	270	5,282
〃	Playground Ventures II, L.P.	Note 3	-	-	USD	-	101,312	-	17,400	-	-	-	-	-	75,473
Foxocnn Singapore Pte. Ltd.	Dagang Nexchange Berhad	Note 2	-	-	MYR	-	-	120,000	108,000	-	-	-	-	120,000	93,600
PCE Paragon Solutions Kft.	Convertible debenture of Nanthealth, Inc.	Note 3	-	-	USD	-	30,966	-	-	-	30,733	30,000	-	-	-

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

Note 5: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves 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 nine-month period ended September 30, 2021

Table 5

Expressed in thousands of TWD

(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	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	Paid in full	AFE, Inc.	Sister company	Not applicable	Not applicable	Not applicable	Not applicable	Book Value	Utilization of the Group's assets	None
Hon Hai Precision Industry Co., Ltd.	Plants	Augest 5, 2021	NTD	819,998	Paid in half	Macronix International Co., Ltd.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	By reference to the appraisal report	Requirements for the growth and development of the Group’s business	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 nine-month period ended September 30, 2021

Table 6

Expressed in thousands of TWD

(Except as otherwise indicated)

Disposed of by	Real estate	Date of the event	Date of acquisition	Book value (in thousands)	Transaction amount (in thousands)	Status of collection	Gain (loss) on disposal (in thousands)	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)	USD $77,307	USD $77,629	Received in full	USD $322	FII USA Inc.	Sister company	March 18, 2021	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 nine-month period ended September 30, 2021

Expressed in thousands of TWD

Table 7

(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	$ 13,207,274	1	Payment term 45~90 days	Note 1	Note 1	$ 94,892,547	25	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	10,914,709	-	Payment term 90 days	Note 1	Note 1	9,791,562	3	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	5,965,781	-	Payment term 60 days	Note 1	Note 1	849,020	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	1,619,591	-	Payment term 60 days	Note 1	Note 1	674,870	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,556,311	-	Net 90 days	Note 1	Note 1	669,126	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Sales	1,513,604	-	Payment term 90 days	Note 1	Note 1	339,498	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	1,185,435	-	Payment term 90 days	Note 1	Note 1	395,454	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	965,916	-	Payment term 45~90 days	Note 1	Note 1	226,639	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	830,058	-	Payment term 90 days	Note 1	Note 1	481,798	-	
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	Sales	684,746	-	Payment term 90 days	Note 1	Note 1	272,672	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	642,120	-	Payment term 45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	566,576	-	Payment term 30~90 days	Note 1	Note 1	102,161	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	451,042	-	Payment term 90 days	Note 1	Note 1	183,411	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	232,304	-	Payment term 90 days	Note 1	Note 1	7,998	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Affiliate	Sales	155,681	-	Net 60 days	Note 1	Note 1	4,581	-	
Hon Hai Precision Industry Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	120,237	-	Payment term 90 days	Note 1	Note 1	49,103	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Innolux Optoelectronics Ltd.	Other related party	Sales	101,013	-	Payment term 90 days	Note 1	Note 1	21,610	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	$ 1,295,670,312	53	Payment term 30~90 days	Note 1	Note 1	($ 316,914,575)	(42)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	271,913,083	11	Payment term 90 days	Note 1	Note 1	(84,604,172)	(11)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiary	Purchases	37,904,673	2	Payment term 90 days	Note 1	Note 1	(12,495,890)	(2)	Note 2
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Purchases	11,295,891	-	Payment term 30~90 days	Note 1	Note 1	(4,150,165)	(1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	2,154,747	-	Net 30 days	Note 1	Note 1	(228,671)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	1,655,543	-	Payment term 90 days	Note 1	Note 1	(493,390)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,339,921	-	Net 30 days	Note 1	Note 1	(589,144)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	1,188,491	-	Net 30 days	Note 1	Note 1	(772,155)	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	732,417	-	Payment term 60 days	Note 1	Note 1	(449,949)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Purchases	660,714	-	Net 30 days	Note 1	Note 1	(179,273)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	501,996	-	Payment term 90 days	Note 1	Note 1	(429,833)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	482,349	-	Payment term 90 days	Note 1	Note 1	(121,540)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	137,720	-	Payment term 45~90 days	Note 1	Note 1	(37,616)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	112,486	-	60 days after	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	NSG Technology, Inc.	Subsidiary	Purchases	109,096	-	Payment term 30 days	Note 1	Note 1	(11,488)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing and molding costs	1,266,716	91	-	Note 1	Note 1	(3,153,408) (Shown as other payables)	(37)	
Shunsin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	582,393	33	Payment term 45 days	Note 1	Note 1	283,622	61	
Shunsin Technology (Zhong Shan) Limited	TrIPLe Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	798,995	45	Payment term 45 days	Note 1	Note 1	3,434	1	
Shunsin Technology (Zhong Shan) Limited	Shunyun Technology (Zhongshan) Limited	Subsidiary	Sales	163,960	9	Payment term 60 days	Note 1	Note 1	136,471	29	
ShangHai Futaitong International Logistics Co.,Ltd	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	183,902	22	Net 30 days	Note 1	Note 1	17,478	10	
ShangHai Futaitong International Logistics Co.,Ltd	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	107,859	13	Payment term 30 days	Note 1	Note 1	34,793	20	
Ambit Microsystems (ShangHai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Subsidiary	Sales	112,355	25	Payment term 90 days	Note 1	Note 1	27,191	18	
Ambit Microsystems (ShangHai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	385,153	34	Net 60 days	Note 1	Note 1	-	15	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Ambit Microsystems (ShangHai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 4,682,250	18	Net 60 days	Note 1	Note 1	$ 1,046,644	24	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	9,875,155	27	Payment term 90 days	Note 1	Note 1	2,401,455	47	
Ingrasys Technology Co., Ltd.	Hon-Ling Technology Co., Ltd.	Subsidiary	Sales	152,357	34	Payment term 60 days	Note 1	Note 1	104,300	24	
Ingrasys Technology Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	216,127	49	Payment term 90 days	Note 1	Note 1	83,109	19	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	573,229	19	Payment term 60 days	Note 1	Note 1	168,426	39	
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	2,263,615	51	Payment term 90 days	Note 1	Note 1	1,511,234	15	
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,796,409	45	Payment term 90 days	Note 1	Note 1	64,529	14	
Ingrasys Technology Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	3,075,982	64	Payment term 90 days	Note 1	Note 1	1,305,401	38	
Ingrasys Technology Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	520,631	11	Payment term 90 days	Note 1	Note 1	257,172	56	
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	14,740,871	33	Payment term 90 days	Note 1	Note 1	10,362,219	18	
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	742,311	17	Payment term 90 days	Note 1	Note 1	439,648	13	
Ingrasys Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	4,475,645	19	Payment term 30 days	Note 1	Note 1	558,746	28	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	779,761	17	Payment term 60 days	Note 1	Note 1	252,257	58	
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	2,361,145	32	Payment term 60 days	Note 1	Note 1	324,175	28	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,107,854	25	Payment term 45 days	Note 1	Note 1	170,561	39	
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,553,073	35	Payment term 30 days	Note 1	Note 1	425,070	86	
Ingrasys Technology Co., Ltd.	Garuda International Limited	Affiliate	Purchases	135,280	23	Payment term 90 days	Note 1	Note 1	(46,439)	-	
Ingrasys Technology USA Inc.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	126,113	28	Payment term 90 days	Note 1	Note 1	17,363	40	
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,102,810	25	Payment term 90 days	Note 1	Note 1	305,122	70	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	4,187,571	94	Payment term 90 days	Note 1	Note 1	367,253	11	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	128,029	44	Net 30 days	Note 1	Note 1	20,005	17	
Socle Technology Corp.	Socle Technology Corporation (Shanghai)	Subsidiary	Sales	106,636	6	Payment term 90 days	Note 1	Note 1	43,731	20	
Socle Technology Corp.	FITipower Integrated Technology Inc.	Affiliate	Sales	898,685	49	Payment term 30 days	Note 1	Note 1	983	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Socle Technology Corp.	Sharp Corporation	Affiliate	Purchases	$ 1,462,747	86	Payment term 30 days	Note 1	Note 1	($ 76,687)	(52)	
Hon-Ling Technology Co.,Ltd	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,840,377	50	Net 30 days	Note 1	Note 1	518,539	70	
Hon-Ling Technology Co.,Ltd	Mega Well Limited	Subsidiary	Sales	1,753,015	48	Net 30 days	Note 1	Note 1	209,190	28	
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	Sales	317,955	51	90 days after validation	Note 1	Note 1	142,498	63	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	739,297	2	Payment term 90 days	Note 1	Note 1	362,275	3	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	20,692,775	65	Net 120 days	Note 1	Note 1	8,764,294	84	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	292,458	1	Payment term 45 days	Note 1	Note 1	43,548	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	735,565	2	Payment term 60 days	Note 1	Note 1	77,086	1	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	219,981	1	Payment term 60 days	Note 1	Note 1	(35,750)	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	107,792	-	Payment term 90 days	Note 1	Note 1	(31,345)	-	
FIH Precision Componet (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	300,048	57	Payment term 30 days	Note 1	Note 1	69,285	29	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	256,953	53	Payment term 90 days	Note 1	Note 1	67,457	30	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	184,642	38	Payment term 60 days	Note 1	Note 1	118,662	53	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	403,212	12	Payment term 30 days	Note 1	Note 1	23,450	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co.,Ltd	Subsidiary	Sales	185,146	6	Payment term 60 days	Note 1	Note 1	151,328	3	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuyu Precision Components (Kunshan) Co., Ltd.	Affiliate	Purchases	150,003	11	Payment term 90 days	Note 1	Note 1	(103,335)	(5)	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	26,093,028	35	Payment term 90 days	Note 1	Note 1	6,271,182	21	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	402,486	1	Payment term 90 days	Note 1	Note 1	(146,078)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	173,810	-	Payment term 90 days	Note 1	Note 1	(48,615)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	4,224,382	6	Net 25 days	Note 1	Note 1	1,137,155	4	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	1,417,812	2	Net 30 days	Note 1	Note 1	(1,764)	-	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	16,376,438	22	Payment term 60 days	Note 1	Note 1	2,800,522	10	
FIH (Hong Kong) Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	115,183	-	Payment term 90 days	Note 1	Note 1	(23,081)	-	
Nanning Futaihong Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	773,667	30	Payment term 30 days	Note 1	Note 1	106,799	39	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	$ 17,406,257	100	Payment term 30 days	Note 1	Note 1	$ 3,564,602	100	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yihong Technology (Chengdu) Co., Ltd.	Affiliate	Purchases	995,054	6	Net 60 days	Note 1	Note 1	(244,072)	(7)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	1,549,858	10	Payment term 60 days	Note 1	Note 1	(100,248)	(3)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	2,972,745	18	Net 60 days	Note 1	Note 1	(808,585)	(22)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	1,801,739	11	Payment term 75 days	Note 1	Note 1	(454,472)	(12)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	2,926,284	18	Net 60 days	Note 1	Note 1	(735,219)	(20)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	20,575,575	100	Payment term 120 days	Note 1	Note 1	11,398,621	100	
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	Sales	114,089	17	Net 30 days	Note 1	Note 1	30,874	7	
Precision Technology Investment Pte. Ltd.-Singapore	Simply Smart Limited	Subsidiary	Sales	113,697	73	Payment term 90 days	Note 1	Note 1	42,336	79	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	262,818	2	Net 90 days	Note 1	Note 1	147,290	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	232,888	2	Net 90 days	Note 1	Note 1	86,266	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	4,507,781	39	Net 30 days	Note 1	Note 1	2,063,410	42	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	215,759	2	Net 90 days	Note 1	Note 1	243,514	5	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	2,526,740	22	Net 60 days	Note 1	Note 1	433,674	9	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	103,043	1	Net 90 days	Note 1	Note 1	108,380	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	243,708	2	Net 60 days	Note 1	Note 1	426,670	9	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	353,355	3	Net 90 days	Note 1	Note 1	242,368	5	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hcc Teletron (HK) Technology Co., Ltd.	Subsidiary	Sales	134,014	1	Net 30 days	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	232,576	2	Net 30 days	Note 1	Note 1	23,597	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Keenest Electronic Corp.	Affiliate	Sales	160,100	1	Net 90 days	Note 1	Note 1	60,171	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	152,254	1	Net 90 days	Note 1	Note 1	(35,953)	(1)	
ShunSin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	293,788	20	Payment term 90 days	Note 1	Note 1	104,245	25	
ShunSin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	272,364	19	Payment term 60 days	Note 1	Note 1	122,118	30	
FuDing Precision Components (ShenZhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	9,573,026	3	Payment term 90 days	Note 1	Note 1	7,355,813	3	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
FuDing Electronic Technology (JiaShan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	$ 1,890,775	8	Payment term 15 days	Note 1	Note 1	$ 644,671	5	
FuDing Electronic Technology (JiaShan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	282,704	1	Net 30 days	Note 1	Note 1	81,665	1	
Triple Win Technology (ShenZhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	47,533,161	90	Net 30 days	Note 1	Note 1	13,128,547	84	
Triple Win Technology (ShenZhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	2,767,159	6	Payment term 30 days	Note 1	Note 1	(555,604)	(4)	
Triple Win Technology (ShenZhen) Co.Ltd.	Garuda International Ltd.	Affiliate	Purchases	657,890	1	Payment term 90 days	Note 1	Note 1	(61,226)	-	
KangZhun Electronic Technology (KunShan) Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	185,634	35	Payment term 90 days	Note 1	Note 1	114,181	58	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	884,750	5	Payment term 90 days	Note 1	Note 1	396,771	3	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	226,426	1	Net 30 days	Note 1	Note 1	67,122	1	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	Sales	222,770	1	Payment term 90 days	Note 1	Note 1	70,341	1	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,722,385	9	Payment term 90 days	Note 1	Note 1	859,234	7	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	108,736	1	Payment term 90 days	Note 1	Note 1	37,649	-	
Foxconn (KunShan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	357,074	-	Payment term 90 days	Note 1	Note 1	78,165	-	
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	21,221,324	3	Payment term 90 days	Note 1	Note 1	1,983,186	2	
Foxconn (KunShan) Computer Connector Co., Ltd.	Fuyu Precision Components (Kunshan) Co., Ltd.	Affiliate	Purchases	102,819	-	Payment term 90 days	Note 1	Note 1	(57,472)	-	
Foxconn (KunShan) Computer Connector Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	208,967	-	Payment term 90 days	Note 1	Note 1	(108,233)	-	
Foxconn (KunShan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	388,652	-	Payment term 90 days	Note 1	Note 1	(121,624)	-	
Foxconn Electronic Industrial Development (KunShan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	4,290,013	10	Payment term 60 days	Note 1	Note 1	2,101,919	3	
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiary	Sales	423,933	24	Payment term 60 days	Note 1	Note 1	-	-	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	Sales	1,214,670	68	Payment term 60 days	Note 1	Note 1	135,710	100	
Hightech Electronics Components Inc.	Hong Kong Ennopower Information Technology Co., Limited	Subsidiary	Sales	122,436	7	Payment term 60 days	Note 1	Note 1	-	-	
Best Ever Industries Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	177,072	-	Payment term 90 days	Note 1	Note 1	23,641	-	
Best Ever Industries Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	179,638	-	Payment term 90 days	Note 1	Note 1	55,650	1	
YanTai FuLiTong International Trading Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	Sales	128,036	44	Payment term 90 days	Note 1	Note 1	25,263	32	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	$ 128,090	-	Net 90 days	Note 1	Note 1	$ 44,704	-	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	23,935,498	61	Net 70 days	Note 1	Note 1	8,325,489	71	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	304,155	1	Net 60 days	Note 1	Note 1	161,837	1	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	386,598	1	Payment term 30 days	Note 1	Note 1	(224,352)	(2)	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,440,440	4	Net 90 days	Note 1	Note 1	(516,843)	(5)	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	FITipower Integrated Technology Inc.	Affiliate	Purchases	125,212	-	Net 30 days	Note 1	Note 1	(76,720)	(1)	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	1,005,495	3	90 days after validation	Note 1	Note 1	(179,809)	(2)	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	1,933,071	5	Net 60 days	Note 1	Note 1	436,242	4	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	232,655	1	Net 60 days	Note 1	Note 1	(4,270)	-	
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,686,726	100	Payment term 60 days	Note 1	Note 1	792,851	100	
FuTaiJie Science & Technology Development (ShenZhe) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	137,725	5	Net 90 days	Note 1	Note 1	54,386	7	
FuTaiJie Science & Technology Development (ShenZhe) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	122,793	5	Net 90 days	Note 1	Note 1	111,417	15	
FuTaiJie Science & Technology Development (ShenZhe) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	214,890	8	Net 90 days	Note 1	Note 1	99,178	13	
FuTaiJie Science & Technology Development (ShenZhe) Co., Ltd.	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	130,036	5	Net 90 days	Note 1	Note 1	35,795	5	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	310,172	4	Payment term 45 days	Note 1	Note 1	74,928	17	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,620,092	24	Payment term 45 days	Note 1	Note 1	593,237	17	
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	268,763	5	Payment term 45 days	Note 1	Note 1	97,470	22	
FuJin Precision Industrial (JinCheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,135,655	56	Payment term 90 days	Note 1	Note 1	149,706	53	
FuJin Precision Industrial (JinCheng) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	107,145	5	Payment term 90 days	Note 1	Note 1	5,896	2	
FuJin Precision Industrial (JinCheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd	Subsidiary	Sales	149,390	7	Payment term 90 days	Note 1	Note 1	371	-	
HongZhun Precision Tooling (KunShan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	2,660,977	61	Payment term 30 days	Note 1	Note 1	1,608,038	69	
HongZhun Precision Tooling (KunShan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	1,103,107	25	Net 90 days	Note 1	Note 1	508,742	22	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
HongZhun Precision Tooling (KunShan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	$ 109,415	3	Net 90 days	Note 1	Note 1	$ 26,210	1	
HongZhun Precision Tooling (KunShan) Co., Ltd.	Fuyu Precision Components (Kunshan) Co., Ltd.	Affiliate	Sales	133,956	3	Net 70 days	Note 1	Note 1	18,387	1	
NWE Technology Inc.-USA/CA	IPL International Limited	Subsidiary	Sales	144,729	22	Payment term 90 days	Note 1	Note 1	41,008	9	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	238,341	55	Payment term 30 days	Note 1	Note 1	110,347	74	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	106,791	25	Payment term 30 days	Note 1	Note 1	11,056	7	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	118,941	18	Payment term 90 days	Note 1	Note 1	94,701	21	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,350,387	26	Net 30 days	Note 1	Note 1	845,260	85	
ShenZhen FuHongJie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	298,236	52	Payment term 60 days	Note 1	Note 1	97,184	57	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,124,549	68	Payment term 30 days	Note 1	Note 1	58,504	41	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	535,915	32	Payment term 30 days	Note 1	Note 1	84,284	59	
ShenZhen FerTile Plan international Logistics Co., Ltd	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	105,015	2	Net 90 days	Note 1	Note 1	86,781	3	
ShenZhen FerTile Plan international Logistics Co., Ltd	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	202,272	3	Net 90 days	Note 1	Note 1	68,536	2	
ShenZhen FerTile Plan international Logistics Co., Ltd	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	115,552	2	Net 90 days	Note 1	Note 1	68,304	2	
ShenZhen FerTile Plan international Logistics Co., Ltd	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	242,463	4	Net 30 days	Note 1	Note 1	78,901	3	
ShenZhen FerTile Plan international Logistics Co., Ltd	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	429,911	7	Net 90 days	Note 1	Note 1	150,445	5	
ShenZhen FerTile Plan international Logistics Co., Ltd	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	103,003	2	Payment term 90 days	Note 1	Note 1	58,837	2	
ShenZhen FerTile Plan international Logistics Co., Ltd	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	313,256	5	Net 60 days	Note 1	Note 1	116,388	4	
ShenZhen FerTile Plan international Logistics Co., Ltd	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	222,007	4	Net 90 days	Note 1	Note 1	96,074	3	
ShenZhen FerTile Plan international Logistics Co., Ltd	Jusda International Limited	Subsidiary	Sales	859,004	14	Net 90 days	Note 1	Note 1	2,275	-	
ShenZhen FerTile Plan international Logistics Co., Ltd	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	145,875	2	Net 60 days	Note 1	Note 1	79,101	3	
ShenZhen FerTile Plan international Logistics Co., Ltd	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	152,870	3	Net 90 days	Note 1	Note 1	102,808	4	
ShenZhen FerTile Plan international Logistics Co., Ltd	Sharp Universal Technology (SZ) Co., Ltd.	Affiliate	Sales	101,097	2	Net 45 days	Note 1	Note 1	64,723	2	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	126,927	24	Payment term 30 days	Note 1	Note 1	24,094	13	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	248,521	48	Payment term 30 days	Note 1	Note 1	95,391	51	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
FuYu Electronic Technology (HuaiAn) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	$ 10,463,332	3	Payment term 30 days	Note 1	Note 1	$ 5,212,559	3	
PCE Paragon Solutions (USA) Inc.	ProFIT New Limited	Subsidiary	Sales	515,475	17	Payment term 30 days	Note 1	Note 1	216,650	50	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	154,539	23	Net 60 days	Note 1	Note 1	42,966	17	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	36,650,734	55	Payment term 90 days	Note 1	Note 1	14,923,831	42	
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	2,443,275	100	Payment term 60 days	Note 1	Note 1	472,954	99	
Hongfujin Precision Industry (Wuhan) Co.,Ltd	Top Step Enterprises Limited	Subsidiary	Sales	1,322,885	2	Payment term 90 days	Note 1	Note 1	798,807	4	
Hongfujin Precision Industry (Wuhan) Co.,Ltd	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	325,196	-	Net 90 days	Note 1	Note 1	234,533	1	
Hongfujin Precision Industry (Wuhan) Co.,Ltd	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	727,391	1	Payment term 90 days	Note 1	Note 1	(330,154)	(2)	
Hongfujin Precision Industry (Wuhan) Co.,Ltd	Pan-International Industrial Corp.	Affiliate	Purchases	408,244	1	90 days after validation	Note 1	Note 1	(167,571)	(1)	
Hongfujin Precision Industry (Wuhan) Co.,Ltd	Garuda International Limited	Affiliate	Purchases	119,424	-	90 days after validation	Note 1	Note 1	(56,505)	-	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	221,840	-	Net 90 days	Note 1	Note 1	141,855	-	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Subsidiary	Sales	119,299	-	Payment term 90 days	Note 1	Note 1	65,543	-	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	933,966	1	Net 60 days	Note 1	Note 1	(142,419)	(1)	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	1,693,597	1	Net 90 days	Note 1	Note 1	(328,467)	(2)	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	48,174,106	29	Payment term 30 days	Note 1	Note 1	20,140,246	67	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	943,294	1	Payment term 30 days	Note 1	Note 1	(469,379)	(2)	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	466,125	-	90 days after validation	Note 1	Note 1	(278,467)	(1)	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	543,022	-	90 days after validation	Note 1	Note 1	(259,081)	(1)	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	1,093,083	1	Payment term 60 days	Note 1	Note 1	293,620	1	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Sales	161,377	-	Payment term 60 days	Note 1	Note 1	25,009	-	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	320,290	22	Net 45 days	Note 1	Note 1	113,481	12	
Foxconn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,398,225	-	Payment term 45 days	Note 1	Note 1	17,872	24	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,064,764	16	Payment term 45 days	Note 1	Note 1	256,624	35	
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,212,244	18	Payment term 45 days	Note 1	Note 1	764,847	34	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	$ 592,121	87	Payment term 45 days	Note 1	Note 1	$ 36,812	54	
FuGion Material Technology (ShenZhen) Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	913,199	4	Net 90 days	Note 1	Note 1	-	-	
FuGion Material Technology (ShenZhen) Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	537,598	3	Net 90 days	Note 1	Note 1	-	-	
FuGion Material Technology (ShenZhen) Limited	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	465,308	2	Net 90 days	Note 1	Note 1	-	-	
FuGion Material Technology (ShenZhen) Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	399,737	2	Net 90 days	Note 1	Note 1	4,422	4	
FuGion Material Technology (ShenZhen) Limited	Fu Gang Electronics (Dong Guan) Co., Ltd.	Other related party	Sales	231,568	1	Net 14 days	Note 1	Note 1	-	-	
HuaiAn FuLiTong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	146,802	-	Payment term 60 days	Note 1	Note 1	120,950	1	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing France S.A.	Affiliate	Sales	109,096	-	Net 60 days	Note 1	Note 1	44,276	-	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	193,774	-	Net 60 days	Note 1	Note 1	48,186	-	
PCE Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,183,650	44	Payment term 60 days	Note 1	Note 1	269,957	44	
PCE Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,535,113	56	Payment term 60 days	Note 1	Note 1	340,022	56	
FuTaiHua Industrial (ShenZhen) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	239,583	-	Net 30 days	Note 1	Note 1	115,137	-	
FuTaiHua Industrial (ShenZhen) Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	230,479	-	Payment term 90 days	Note 1	Note 1	65,049	-	
FuTaiHua Industrial (ShenZhen) Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	397,630	-	Payment term 90 days	Note 1	Note 1	152,258	-	
FuTaiHua Industrial (ShenZhen) Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	105,801	-	Payment term 90 days	Note 1	Note 1	55,785	-	
FuTaiHua Industrial (ShenZhen) Limited	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	188,977	-	Payment term 90 days	Note 1	Note 1	26,489	-	
FuTaiHua Industrial (ShenZhen) Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	104,596	-	Net 30 days	Note 1	Note 1	72,042	-	
FuTaiHua Industrial (ShenZhen) Limited	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	293,775,097	93	Payment term 90 days	Note 1	Note 1	109,326,614	79	
FuTaiHua Industrial (ShenZhen) Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	103,485	-	Net 45 days	Note 1	Note 1	39,422	-	
FuTaiHua Industrial (ShenZhen) Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	2,159,164	1	Payment term 90 days	Note 1	Note 1	278,501	-	
FuTaiHua Industrial (ShenZhen) Limited	Simply Smart Limited	Subsidiary	Sales	13,772,973	4	Payment term 90 days	Note 1	Note 1	7,816,044	6	
FuTaiHua Industrial (ShenZhen) Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	155,730	-	Payment term 60 days	Note 1	Note 1	26,984	-	
FuTaiHua Industrial (ShenZhen) Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	907,480	-	Payment term 90 days	Note 1	Note 1	645,741	-	
FuTaiHua Industrial (ShenZhen) Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	170,752	-	Net 60 days	Note 1	Note 1	170,975	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
FuTaiHua Industrial (ShenZhen) Limited	Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd.	Subsidiary	Sales	$ 225,168	-	Net 30 days	Note 1	Note 1	$ 236,982	-	
FuTaiHua Industrial (ShenZhen) Limited	General Interface Solution Limited	Affiliate	Purchases	246,873	-	Payment term 90 days	Note 1	Note 1	(92,778)	-	
FuTaiHua Industrial (ShenZhen) Limited	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	467,597	-	Payment term 90 days	Note 1	Note 1	(105,214)	-	
FuTaiHua Industrial (ShenZhen) Limited	Garuda International Limited	Affiliate	Purchases	108,761	-	Payment term 90 days	Note 1	Note 1	(32,799)	-	
FuTaiHua Industrial (ShenZhen) Limited	G-TECH Optoelectronics Corporation	Affiliate	Sales	572,871	-	Payment term 90 days	Note 1	Note 1	220,867	-	
FuTaiHua Industrial (ShenZhen) Limited	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	500,329	-	Payment term 90 days	Note 1	Note 1	-	-	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiary	Sales	1,857,908	7	Payment term 60 days	Note 1	Note 1	227,395	2	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	156,473	1	Payment term 90 days	Note 1	Note 1	66,034	1	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	2,887,793	10	Payment term 60 days	Note 1	Note 1	268,280	3	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	5,219,284	18	Payment term 90 days	Note 1	Note 1	3,210,802	32	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	4,045,540	14	Net 60 days	Note 1	Note 1	1,699,392	17	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	12,147,349	43	Net 60 days	Note 1	Note 1	3,815,581	38	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	392,982	1	Net 60 days	Note 1	Note 1	59,815	1	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	141,602	-	Net 90 days	Note 1	Note 1	110,119	1	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	374,770	1	Payment term 60 days	Note 1	Note 1	178,699	2	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	251,796	1	Payment term 60 days	Note 1	Note 1	129,621	1	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	280,673	1	60 days after	Note 1	Note 1	(160,782)	(2)	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	962,087	4	Net 90 days	Note 1	Note 1	(286,147)	(4)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	1,569,348	44	Payment term 90 days	Note 1	Note 1	582,474	40	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	120,284	3	Net 90 days	Note 1	Note 1	32,647	2	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	944,471	26	Net 90 days	Note 1	Note 1	546,833	37	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Sales	110,828	3	Net 90 days	Note 1	Note 1	27,361	2	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	588,966	18	Net 90 days	Note 1	Note 1	(228,443)	(21)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co. Ltd.	Affiliate	Sales	104,459	3	Payment term 90 days	Note 1	Note 1	60,560	4	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Precision Electronics (YanTai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	$ 300,554	9	Net 60 days	Note 1	Note 1	($ 53,167)	(5)	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	661,352	97	Net 90 days	Note 1	Note 1	259,187	64	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	734,276	11	Payment term 30 days	Note 1	Note 1	186,695	43	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	ProFIT New Limited	Subsidiary	Sales	60,249,949	89	Net 30 days	Note 1	Note 1	20,067,046	65	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	12,573,825	53	Net 90 days	Note 1	Note 1	6,627,150	56	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	538,331	81	Net 75 days	Note 1	Note 1	297,614	69	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	13,165,429	19	Payment term 60 days	Note 1	Note 1	14,424,181	28	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	186,123	32	Payment term 90 days	Note 1	Note 1	(87,354)	(1)	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	280,619	-	Net 90 days	Note 1	Note 1	30,909	-	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	466,693,938	97	Net 90 days	Note 1	Note 1	126,226,778	95	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,326,418	-	60 days after	Note 1	Note 1	(467,654)	-	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	425,621	-	Net 90 days	Note 1	Note 1	(133,266)	-	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	226,651	-	Payment term 90 days	Note 1	Note 1	(101,805)	-	
FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	579,180	77	Net 90 days	Note 1	Note 1	244,469	65	
FuDing Precision Industrial (ZhengZhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,850,755	2	Payment term 90 days	Note 1	Note 1	929,411	2	
FuDing Precision Industrial (ZhengZhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	588,622	1	Payment term 60 days	Note 1	Note 1	53,290	-	
YanTai FuHuaDa Precision Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	252,724	41	Net 60 days	Note 1	Note 1	(103,693)	(53)	
YanTai FuHuaDa Precision Co., Ltd.	Sharp Universal Technology (SZ) Co., Ltd.	Affiliate	Sales	413,214	57	Net 45 days	Note 1	Note 1	108,430	39	
AnPinDa Precision Industrial (HuiZhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	393,347	25	Payment term 90 days	Note 1	Note 1	1,721	-	
AnPinDa Precision Industrial (HuiZhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	121,597	8	Net 30 days	Note 1	Note 1	67,685	11	
Jusda Supply Chain Management International Co., Ltd.	Shanghai Futaitong Plan International Logistics Co., Ltd	Subsidiary	Sales	134,008	5	Net 30 days	Note 1	Note 1	133,045	9	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	126,183	5	Payment term 90 days	Note 1	Note 1	138,764	10	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	525,840	21	Net 90 days	Note 1	Note 1	236,638	16	
System Integration Electronics (HangZhou) Co., Ltd.	System Integration(Hai Ning) Electronics Co., Ltd.	Subsidiary	Sales	4,366,163	-	Net 30 days	Note 1	Note 1	545,150	47	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
NanNing FuGui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	$ 62,742,517	54	Payment term 30 days	Note 1	Note 1	$ 31,811,875	80	
NanNing FuGui Precision Industrial Co., Ltd.	Chongqing Fugui Electronics Co., Ltd	Subsidiary	Sales	148,068	13	Net 60 days	Note 1	Note 1	80,535	18	
NanNing FuGui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	192,811	17	Payment term 90 days	Note 1	Note 1	184,848	42	
FuTaiHua Precision Electronics (ZhengZhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	206,063	18	Payment term 90 days	Note 1	Note 1	9,479	-	
FuTaiHua Precision Electronics (ZhengZhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	43,234,343	37	Payment term 30 days	Note 1	Note 1	13,172,623	99	
FuTaiHua Precision Electronics (ZhengZhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	110,192	19	Payment term 30 days	Note 1	Note 1	(11,120)	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	5,904,702	1	Payment term 90 days	Note 1	Note 1	1,859,877	1	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	379,772	-	Payment term 90 days	Note 1	Note 1	139,222	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	44,688,248	4	Payment term 30 days	Note 1	Note 1	192,559	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,028,518,435	95	Payment term 90 days	Note 1	Note 1	259,984,870	97	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	2,198,344	-	Payment term 90 days	Note 1	Note 1	1,584,944	1	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	Sales	2,448,345	-	Payment term 90 days	Note 1	Note 1	2,532,669	1	
ProFIT New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	28,023,754	24	Payment term 30 days	Note 1	Note 1	21,661,952	36	
ProFIT New Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	4,105,840	35	Payment term 30 days	Note 1	Note 1	2,811,190	18	
ProFIT New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	214,869	18	Payment term 30 days	Note 1	Note 1	75,971	-	
ProFIT New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	43,226,544	37	Payment term 30 days	Note 1	Note 1	11,907,053	75	
ProFIT New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	396,048	4	Payment term 30 days	Note 1	Note 1	18,445	-	
Mega Well Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	310,726	9	Net 30 days	Note 1	Note 1	47,106	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	144,835,389	69	Net 30 days	Note 1	Note 1	69,635,956	36	
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,044,175	14	Net 30 days	Note 1	Note 1	41,275	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	632,893	12	Net 30 days	Note 1	Note 1	-	-	
Fast Victor Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	6,741,011	2	Payment term 90 days	Note 1	Note 1	6,688,178	6	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	17,480,070	5	Net 60 days	Note 1	Note 1	14,321,571	12	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	12,587,566	4	Net 45 days	Note 1	Note 1	4,947,137	4	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	$ 1,610,865	-	Net 90 days	Note 1	Note 1	($ 225,800)	-	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,178,728	5	Net 45 days	Note 1	Note 1	500,197	7	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	7,179,553	30	Payment term 60 days	Note 1	Note 1	968,510	13	
Competition Team Ireland Limited	Fusing International Inc.	Subsidiary	Sales	127,994	1	Payment term 60 days	Note 1	Note 1	101,074	1	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	4,080,416	17	Net 60 days	Note 1	Note 1	2,042,364	27	
Competition Team Ireland Limited	Innolux Corporation	Other related party	Purchases	168,938	1	Payment term 60 days	Note 1	Note 1	(5,605)	-	
ZhengZhou Justa Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	148,362	29	Net 30 days	Note 1	Note 1	12,325	8	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	101,744	52	Payment term 30 days	Note 1	Note 1	32,652	60	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	109,520	-	Net 90 days	Note 1	Note 1	1,114	-	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	308,354,125	97	Net 90 days	Note 1	Note 1	87,796,484	95	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Taiyuan Fuchi Technology Co.,Ltd.	Subsidiary	Sales	341,956	-	Net 90 days	Note 1	Note 1	383,632	-	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	6,765,814	2	Payment term 90 days	Note 1	Note 1	3,131,721	3	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	HongFuJin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	12,576,251	4	Payment term 30 days	Note 1	Note 1	(364)	-	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	376,075	-	Net 90 days	Note 1	Note 1	(133,221)	-	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	135,757	-	Net 60 days	Note 1	Note 1	(33,969)	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	289,822	2	Net 90 days	Note 1	Note 1	163,190	16	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	758,836	5	Net 60 days	Note 1	Note 1	151,551	15	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	13,764,987	90	Net 60 days	Note 1	Note 1	302,441	30	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	392,351	3	Net 60 days	Note 1	Note 1	105,780	11	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,806,154	18	Payment term 60 days	Note 1	Note 1	211,469	1	
Futaihua Precision Electronic (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	238,209	29	Net 90 days	Note 1	Note 1	206,999	1	
Futaihua Precision Electronic (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	150,434	13	Net 30 days	Note 1	Note 1	2,159	-	
Futaihua Precision Electronic (Jiyuan) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	395,513	3	Net 45 days	Note 1	Note 1	37,249	-	
Futaihua Precision Electronic (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	27,905,916	24	Net 90 days	Note 1	Note 1	18,543,715	16	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Futaihua Precision Electronic (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	$ 1,060,215	92	60 days after validation	Note 1	Note 1	$ 182,203	1	
Futaihua Precision Electronic (Jiyuan) Co., Ltd.	Hebi Yuzhan Precision Technology Co,Tld.	Subsidiary	Sales	109,757	96	Net 30 days	Note 1	Note 1	122,100	1	
Futaihua Precision Electronic (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	722,027	63	60 days after validation	Note 1	Note 1	131,195	1	
HongFuJin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	398,719	64	Payment term 30 days	Note 1	Note 1	170,801	47	
Shen Zhen Fu Neng new energy technology Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	126,357	12	Net 90 days	Note 1	Note 1	4,977	2	
Foxconn Interconnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	155,633	-	Payment term 90 days	Note 1	Note 1	38,318	-	
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,377,144	-	Net 60 days	Note 1	Note 1	319,759	-	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,991,650	-	Payment term 90 days	Note 1	Note 1	441,548	-	
Foxconn Interconnect Technology Limited	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	117,332	-	Payment term 60 days	Note 1	Note 1	47,423	-	
Foxconn Interconnect Technology Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	141,891	-	Payment term 60 days	Note 1	Note 1	45,658	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	677,287	-	Net 60 days	Note 1	Note 1	231,789	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	1,354,977	-	Net 30 days	Note 1	Note 1	262,924	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	345,995	-	Payment term 90 days	Note 1	Note 1	109,507	-	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	1,660,095	-	Payment term 90 days	Note 1	Note 1	389,254	-	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	151,614	-	Payment term 60 days	Note 1	Note 1	115,399	-	
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	123,666	-	Payment term 90 days	Note 1	Note 1	52,735	-	
Foxconn Interconnect Technology Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	953,056	-	Payment term 90 days	Note 1	Note 1	303,875	-	
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	300,225	-	Payment term 90 days	Note 1	Note 1	67,528	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,291,613	-	Payment term 90 days	Note 1	Note 1	334,477	-	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	1,305,195	-	Payment term 90 days	Note 1	Note 1	700,993	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	Sales	5,110,594	-	Payment term 90 days	Note 1	Note 1	1,381,720	-	
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	111,184	-	Net 45 days	Note 1	Note 1	85,772	-	
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	427,407	-	Payment term 90 days	Note 1	Note 1	122,666	-	

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Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 473,979	-	Payment term 90 days	Note 1	Note 1	$ 128,913	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	3,603,920	-	Payment term 60 days	Note 1	Note 1	2,391,209	-	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	164,447	-	Payment term 90 days	Note 1	Note 1	28,379	-	
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	250,488	-	Payment term 90 days	Note 1	Note 1	97,260	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	856,986	-	Payment term 90 days	Note 1	Note 1	366,251	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	425,180	-	Payment term 60 days	Note 1	Note 1	271,010	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	294,732	-	Payment term 60 days	Note 1	Note 1	128,471	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	1,795,935	-	Net 15 days	Note 1	Note 1	(597,389)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	1,119,299	-	Payment term 90 days	Note 1	Note 1	658,383	-	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	492,045	-	Payment term 90 days	Note 1	Note 1	284,119	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	868,692	-	Net 60 days	Note 1	Note 1	193,559	-	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	485,725	1	Payment term 30 days	Note 1	Note 1	44,399	-	
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	100,828	11	Payment term 90 days	Note 1	Note 1	54,880	14	
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	396,193	3	Net 60 days	Note 1	Note 1	72,504	2	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	651,846	5	Net 180 days	Note 1	Note 1	187,392	4	
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	Sales	451,824	4	Net 60 days	Note 1	Note 1	341,392	8	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	2,585,647	21	Net 180 days	Note 1	Note 1	781,729	19	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,153,356	9	Net 60 days	Note 1	Note 1	360,788	9	
Jusda International Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	277,351	2	Net 60 days	Note 1	Note 1	115,728	3	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	128,313	1	Net 180 days	Note 1	Note 1	213,335	5	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	146,959	1	Net 30 days	Note 1	Note 1	72,590	2	
Jusda International Limited	Innolux Corporation	Other related party	Sales	908,973	7	Net 90 days	Note 1	Note 1	423,416	10	
Chongqing Hongteng Technology Co., Ltd	Foxconn Interconnect Technology Limited	Subsidiary	Sales	751,939	3	Payment term 30 days	Note 1	Note 1	71,099	3	
ChongQing Jingmei Precision electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	3,635,574	100	Net 90 days	Note 1	Note 1	1,316,205	100	

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Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	$ 259,950	4	Net 90 days	Note 1	Note 1	$ 123,153	6	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	201,538	3	Payment term 90 days	Note 1	Note 1	79,991	4	
Fumeng Electronical Technology (Heze) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	257,854	2	Payment term 60 days	Note 1	Note 1	26,919	3	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	31,445,266	42	Payment term 75 days	Note 1	Note 1	10,648,910	42	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,750,234	8	Net 120 days	Note 1	Note 1	2,265,960	9	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	1,505,156	2	Payment term 30 days	Note 1	Note 1	(443,990)	(2)	
eCMMS Precision Singapore Pte. Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	101,738	-	Payment term 60 days	Note 1	Note 1	(42,350)	-	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	Sales	313,252	-	Payment term 30 days	Note 1	Note 1	83,459	-	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	240,799	-	Payment term 40 days	Note 1	Note 1	86,792	-	
Chendu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	279,932	3	Payment term 90 days	Note 1	Note 1	108,519	1	
Jinchen Hongren Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co,Tld.	Subsidiary	Sales	143,561	13	Payment term 90 days	Note 1	Note 1	15,032	-	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	501,203	4	Payment term 90 days	Note 1	Note 1	351,930	2	
New Wing Interconnect Technology (Bacgiang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	16,504,547	3	Payment term 90 days	Note 1	Note 1	4,147,625	3	
New Wing Interconnect Technology (Bacgiang) Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	145,749	-	Payment term 60 days	Note 1	Note 1	26,072	-	
Jin Ji Full Precision Machinery (WuHan) Co., Ltd	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	135,345	24	Payment term 90 days	Note 1	Note 1	37,071	12	
Jin Ji Full Precision Machinery (WuHan) Co., Ltd	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	224,079	40	Payment term 90 days	Note 1	Note 1	174,042	55	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	5,387,681	47	Net 90 days	Note 1	Note 1	2,009,033	13	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	47,924,658	42	Net 90 days	Note 1	Note 1	15,428,013	97	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	576,129	55	Net 45 days	Note 1	Note 1	571,616	4	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O	Subsidiary	Sales	1,543,299	35	Payment term 45 days	Note 1	Note 1	388,672	2	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	3,975,974	38	Net 90 days	Note 1	Note 1	1,532,654	10	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	863,678	75	Payment term 60 days	Note 1	Note 1	389,690	2	
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	6,291,876	55	Payment term 60 days	Note 1	Note 1	1,847,349	12	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	2,631,066	23	Net 45 days	Note 1	Note 1	864,619	5	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	$ 719,474	63	Payment term 30 days	Note 1	Note 1	$ 274,503	2	
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	181,709	-	Payment term 60 days	Note 1	Note 1	18,764	-	
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Oe Technologies Inc.	Subsidiary	Sales	717,941	-	Payment term 60 days	Note 1	Note 1	6,924	-	
Hongfujin Precision Electronics (Guiyang) Co., Ltd	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,132,789	19	Net 30、60 days	Note 1	Note 1	537,208	3	
HeNan YuZhan Technology Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	672,654	1	Payment term 90 days	Note 1	Note 1	216,080	1	
HeNan YuZhan Technology Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	127,718	-	Net 90 days	Note 1	Note 1	110,035	-	
HeNan YuZhan Technology Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,231,045	3	Payment term 90 days	Note 1	Note 1	1,113,573	4	
HeNan YuZhan Technology Limited	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,833,938	2	Payment term 30 days	Note 1	Note 1	1,825,861	6	
HeNan YuZhan Technology Limited	IPL International Limited	Subsidiary	Sales	68,723,058	93	Net 30 days	Note 1	Note 1	26,231,931	89	
HeNan YuZhan Technology Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	130,209	-	Net 90 days	Note 1	Note 1	48,940	-	
Ur Materials Industry (ShenZhen) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	133,477	7	Net 90 days	Note 1	Note 1	79,734	13	
JinCheng Futaihua Precision Electronics Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	208,096	18	Payment term 90 days	Note 1	Note 1	2,470	-	
JinCheng Futaihua Precision Electronics Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	483,766	3	Payment term 90 days	Note 1	Note 1	409,304	3	
JinCheng Futaihua Precision Electronics Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	387,533	3	Payment term 90 days	Note 1	Note 1	311,697	2	
JinCheng Futaihua Precision Electronics Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	481,302	4	Payment term 90 days	Note 1	Note 1	378,030	2	
JinCheng Futaihua Precision Electronics Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	302,608	3	Payment term 90 days	Note 1	Note 1	267,065	2	
JinCheng Futaihua Precision Electronics Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	237,224	28	Payment term 90 days	Note 1	Note 1	-	-	
JinCheng Futaihua Precision Electronics Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	459,292	3	Payment term 90 days	Note 1	Note 1	426,124	3	
JinCheng Futaihua Precision Electronics Co., Ltd.	IPL International Limited	Subsidiary	Sales	26,968,634	23	Payment term 90 days	Note 1	Note 1	15,488,177	97	
JinCheng Futaihua Precision Electronics Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	144,175	13	Payment term 90 days	Note 1	Note 1	161,746	1	
JinCheng Futaihua Precision Electronics Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	474,041	5	Payment term 90 days	Note 1	Note 1	498,017	3	
JinCheng Futaihua Precision Electronics Co., Ltd.	HonFuJin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	285,894	49	Payment term 90 days	Note 1	Note 1	(113,770)	(2)	
Lankao YuFu Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	105,113	2	30 days after validation	Note 1	Note 1	89,864	3	
Lankao YuFu Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	273,492	6	Net 30 days	Note 1	Note 1	249,082	7	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Lankao YuFu Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	$ 193,898	4	Net 90 days	Note 1	Note 1	$ 162,927	5	
Lankao YuFu Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	384,955	8	Net 90 days	Note 1	Note 1	418,105	12	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	964,310	20	Net 60 days	Note 1	Note 1	991,588	29	
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	2,537,385	53	Net 60 days	Note 1	Note 1	1,191,804	34	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	751,367	65	Net 90 days	Note 1	Note 1	492,681	3	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,474,732	23	Payment term 90 days	Note 1	Note 1	1,160,605	7	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	786,989	69	30 days after validation	Note 1	Note 1	382,076	2	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,453,488	27	Payment term 90 days	Note 1	Note 1	1,355,467	8	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	823,352	72	Net 30 days	Note 1	Note 1	859,326	5	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	186,166	16	Net 30 days	Note 1	Note 1	185,689	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	16,507,564	46	Payment term 30 days	Note 1	Note 1	16,433,189	83	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	3,058,249	28	Net 30 days	Note 1	Note 1	3,439,046	22	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	136,549,242	68	Payment term 30 days	Note 1	Note 1	51,334,534	32	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	341,326	2	Payment term 90 days	Note 1	Note 1	375,622	2	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co,Tld.	Subsidiary	Sales	471,844	4	Net 90 days	Note 1	Note 1	519,846	3	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	662,664	58	Net 90 days	Note 1	Note 1	551,953	3	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hengyang Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	401,566	3	Net 30 days	Note 1	Note 1	444,258	3	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Asiatek Inc.	Affiliate	Purchases	317,880	55	Net 90 days	Note 1	Note 1	(286,114)	(1)	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,163,315	98	Payment term 90 days	Note 1	Note 1	404,771	96	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	130,083	17	Payment term 45 days	Note 1	Note 1	36,815	17	
HUNAN JUSDA Supply Chain Management Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	265,053	48	Net 30 days	Note 1	Note 1	131,636	57	
Sharp Jusda Logistics Corporation	Jusda Supply Chain Management Corporation	Subsidiary	Sales	344,611	2	Payment term 30 days	Note 1	Note 1	219,345	8	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics (Germany) Gmbh	Subsidiary	Sales	155,973	1	Payment term 30 days	Note 1	Note 1	28,508	1	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	4,497,882	23	Payment term 30 days	Note 1	Note 1	635,162	23	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	$ 10,961,936	57	Payment term 30 days	Note 1	Note 1	($ 1,219,923)	(33)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	234,871	1	Payment term 30 days	Note 1	Note 1	32,604	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,460,309	7	Payment term 30 days	Note 1	Note 1	178,306	6	
Sharp Jusda Logistics Corporation	Sharp Hong Kong Limited	Affiliate	Sales	204,655	1	Net 30 days	Note 1	Note 1	49,879	2	
Sharp Jusda Logistics Corporation	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	141,711	1	Payment term 60 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics Corporation	Sharp (Phils.) Corporation	Affiliate	Sales	105,014	1	Net 30 days	Note 1	Note 1	37,694	1	
Sharp Jusda Logistics Corporation	Sharp Appliances (Thailand) Ltd.	Affiliate	Sales	113,405	1	Payment term 30 days	Note 1	Note 1	8,195	-	
Sharp Jusda Logistics Corporation	Dynabook, Inc.	Affiliate	Sales	319,715	2	Payment term 30 days	Note 1	Note 1	50,563	2	
HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	361,621,660	95	Payment term 90 days	Note 1	Note 1	79,380,210	93	
HeNan FuChi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	17,313,241	5	Payment term 90 days	Note 1	Note 1	5,363,124	6	
HeNan FuChi Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	1,185,801	-	Payment term 90 days	Note 1	Note 1	199,941	-	
HeNan FuChi Technology Co., Ltd.	Garuda International Limited	Affiliate	Purchases	105,461	-	Payment term 90 days	Note 1	Note 1	(774)	-	
ChongQing FuGui Electronics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	620,445	-	Payment term 60 days	Note 1	Note 1	112,137	1	
ChongQing FuGui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	2,471,091	1	Net 90 days	Note 1	Note 1	131,123	1	
ChongQing FuGui Electronics Co., Ltd.	Garuda International Limited	Affiliate	Purchases	116,418	20	Net 90 days	Note 1	Note 1	(44,169)	(30)	
Shenzhen Fugui Precision Industrial Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	103,155	-	Net 90 days	Note 1	Note 1	54,553	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	226,614	-	Net 90 days	Note 1	Note 1	92,802	1	
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,407,941	1	Net 90 days	Note 1	Note 1	526,351	3	
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	Sales	20,244,565	12	Net 90 days	Note 1	Note 1	12,096,862	76	
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	75,099,577	45	Net 90 days	Note 1	Note 1	35,885,771	25	
Shenzhen Fugui Precision Industrial Co., Ltd.	Pan-International Sunrise Trading Co., Ltd.	Affiliate	Purchases	123,344	21	Payment term 30 days	Note 1	Note 1	(82,263)	(1)	
Shenzhen Fugui Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	302,847	52	Net 90 days	Note 1	Note 1	(111,655)	(1)	
Shenzhen Fugui Precision Industrial Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	296,147	51	Net 90 days	Note 1	Note 1	(164,533)	(1)	
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	958,671	1	Net 60 days	Note 1	Note 1	106,087	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	$ 209,685	-	Payment term 30 days	Note 1	Note 1	$ 81,149	1	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	13,488,356	8	Net 60 days	Note 1	Note 1	4,191,714	26	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	132,202	-	Net 60 days	Note 1	Note 1	35,729	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Cz S.R.O.	Subsidiary	Sales	12,008,476	7	Net 180 days	Note 1	Note 1	10,513,600	66	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	29,290,569	17	Net 90 days	Note 1	Note 1	7,223,889	45	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	975,766	1	Net 60 days	Note 1	Note 1	176,710	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	506,119	-	Net 60 days	Note 1	Note 1	502,154	3	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	27,635,709	17	Payment term 90 days	Note 1	Note 1	10,074,817	63	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	9,194,576	5	Net 90 days	Note 1	Note 1	3,044,169	19	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	856,361	1	Payment term 30 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,824,997	1	Net 90 days	Note 1	Note 1	786,792	5	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	839,338	1	Net 60 days	Note 1	Note 1	219,164	1	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	6,548,233	4	Net 60 days	Note 1	Note 1	1,666,649	10	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	33,174,399	20	Net 180 days	Note 1	Note 1	31,322,878	19	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	393,350	-	Payment term 30 days	Note 1	Note 1	228,363	1	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	18,785,977	11	Payment term 90 days	Note 1	Note 1	9,962,250	62	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	1,468,551	1	Net 60 days	Note 1	Note 1	1,446,794	9	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	26,873,690	16	Net 60 days	Note 1	Note 1	3,293,828	21	
Cloud Network Technology Singapore Pte. Ltd.	Fenix Industria De Eletronicos Ltda.	Subsidiary	Sales	137,575	-	Net 90 days	Note 1	Note 1	7,207	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	Sales	453,584	-	Net 120 days	Note 1	Note 1	265,687	2	
Cloud Network Technology Singapore Pte. Ltd.	Cybertan Technology Inc.	Affiliate	Purchases	424,882	-	Net 75 days	Note 1	Note 1	(81,075)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	143,681	-	Payment term 90 days	Note 1	Note 1	(61,741)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	578,032	-	Net 90 days	Note 1	Note 1	(94,448)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	$ 636,450	-	Payment term 60 days	Note 1	Note 1	$ 326,856	2	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,411,612	1	Payment term 60 days	Note 1	Note 1	833,524	5	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	18,633,726	11	Net 30 days	Note 1	Note 1	17,944,663	12	
ShanXi Yuding Precision Technology Co.,Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	151,438	-	Net 30 days	Note 1	Note 1	139,836	1	
ShanXi Yuding Precision Technology Co.,Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	235,074	-	Payment term 90 days	Note 1	Note 1	91,334	1	
ShanXi Yuding Precision Technology Co.,Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	5,755,744	3	Net 90 days	Note 1	Note 1	4,101,617	26	
ShanXi Yuding Precision Technology Co.,Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd	Subsidiary	Sales	259,825	-	Net 60 days	Note 1	Note 1	98,079	1	
ShanXi Yuding Precision Technology Co.,Ltd.	IPL International Limited	Subsidiary	Sales	14,378,322	9	Net 45 days	Note 1	Note 1	2,899,515	18	
ShanXi Yuding Precision Technology Co.,Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	353,824	-	Net 30 days	Note 1	Note 1	397,650	2	
ShanXi Yuding Precision Technology Co.,Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	752,084	-	Payment term 60 days	Note 1	Note 1	843,694	5	
ShanXi Yuding Precision Technology Co.,Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	4,899,317	84	Payment term 90 days	Note 1	Note 1	(2,905,476)	(27)	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	171,702	-	Net 45 days	Note 1	Note 1	78,573	-	
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	310,687	-	Payment term 90 days	Note 1	Note 1	173,597	1	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,025,814	3	Payment term 30 days	Note 1	Note 1	729,677	5	
Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	Sales	184,614	-	Net 30 days	Note 1	Note 1	64,041	-	
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	485,398	-	Net 45 days	Note 1	Note 1	260,956	2	
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	609,365	-	Net 45 days	Note 1	Note 1	338,419	2	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	310,918,916	86	Payment term 30 days	Note 1	Note 1	77,769,799	87	
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd	Subsidiary	Sales	1,139,691	1	Net 60 days	Note 1	Note 1	479,689	3	
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	477,150	-	Net 45 days	Note 1	Note 1	250,768	2	
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	113,113	-	Payment term 30 days	Note 1	Note 1	83,295	1	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	206,723	10	Payment term 30 days	Note 1	Note 1	291,723	51	
Jusda Supply Chain Management Corporation	Belkin International, Inc.	Subsidiary	Sales	150,673	7	Payment term 30 days	Note 1	Note 1	10,794	2	
Jusda Supply Chain Management Corporation	Innolux USA Inc.	Affiliate	Sales	126,461	6	Payment term 45 days	Note 1	Note 1	-	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Jusda Supply Chain Management Corporation	Dynabook Americas, Inc.	Affiliate	Sales	$ 133,990	7	Payment term 15 days	Note 1	Note 1	$ 3,349	1	
Fu Sheng Optoelectronics Technology(Kunshan) Co., Ltd	Foxconn Interconnect Technology Limited	Subsidiary	Sales	678,608	3	Payment term 60 days	Note 1	Note 1	349,687	3	
AFE, Inc.	FII USA Inc.	Subsidiary	Sales	403,421	91	Payment term 30 days	Note 1	Note 1	12,926	33	
Hon Fu Cheng Precision Electronics (Chengdu)Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	40,352,133	100	Net 60 days	Note 1	Note 1	4,474,263	100	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	547,444	2	Net 45 days	Note 1	Note 1	65,635	1	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	885,621	4	Net 45 days	Note 1	Note 1	228,510	4	
Fortunebay Technology Pte. Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	170,068	1	Net 45 days	Note 1	Note 1	40,252	1	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,339,376	6	Payment term 60 days	Note 1	Note 1	448,074	8	
Fortunebay Technology Pte. Ltd.	Rising Stars Mobile India Private Limited	Subsidiary	Sales	318,371	1	Net 60 days	Note 1	Note 1	192,880	4	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	282,380	1	Payment term 90 days	Note 1	Note 1	276,049	5	
Fortunebay Technology Pte. Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	106,409	-	Net 45 days	Note 1	Note 1	35,744	1	
Fortunebay Technology Pte. Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	191,485	1	Net 45 days	Note 1	Note 1	71,690	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	219,167	1	Net 45 days	Note 1	Note 1	46,124	1	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,364,244	6	Net 45 days	Note 1	Note 1	304,615	5	
Fortunebay Technology Pte. Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	114,309	-	Net 45 days	Note 1	Note 1	31,126	1	
Fortunebay Technology Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,364,673	6	Net 45 days	Note 1	Note 1	219,111	4	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	4,470,997	19	Net 45 days	Note 1	Note 1	1,154,730	21	
Fortunebay Technology Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	765,339	3	Net 45 days	Note 1	Note 1	91,364	2	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	120,668	1	Net 45 days	Note 1	Note 1	-	-	
Fortunebay Technology Pte. Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	954,124	4	Net 45 days	Note 1	Note 1	-	-	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	4,878,795	21	Net 45 days	Note 1	Note 1	957,538	17	
Fortunebay Technology Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	494,759	2	Net 45 days	Note 1	Note 1	107,420	2	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,549,109	7	Net 45 days	Note 1	Note 1	389,933	7	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd	Subsidiary	Sales	529,176	2	Net 45 days	Note 1	Note 1	419,994	8	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Fortunebay Technology Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	$ 100,328	-	Net 45 days	Note 1	Note 1	$ 21,209	-	
Fortunebay Technology Pte. Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	346,686	1	Net 45 days	Note 1	Note 1	9,093	-	
Fortunebay Technology Pte. Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	135,262	1	Net 45 days	Note 1	Note 1	20,324	-	
Fortunebay Technology Pte. Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	142,475	1	Net 45 days	Note 1	Note 1	16,477	-	
Fulian Technology (Wuhan) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	6,244,199	4	Net 90 days	Note 1	Note 1	2,977,926	19	
Fulian Technology (Wuhan) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	415,007	-	Net 90 days	Note 1	Note 1	465,586	3	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	145,038	-	Net 90 days	Note 1	Note 1	160,807	1	
Fulian Technology (Wuhan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	363,320	63	Net 90 days	Note 1	Note 1	(52,816)	(7)	
Hebi Yuzhan Precision Technology Co, Tld.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	895,257	1	Payment term 90 days	Note 1	Note 1	366,348	2	
Hebi Yuzhan Precision Technology Co, Tld.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	831,042	-	Payment term 90 days	Note 1	Note 1	451,126	3	
Hebi Yuzhan Precision Technology Co, Tld.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,263,006	1	Payment term 90 days	Note 1	Note 1	549,889	3	
Hebi Yuzhan Precision Technology Co, Tld.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	564,188	-	Payment term 90 days	Note 1	Note 1	435,860	3	
Hebi Yuzhan Precision Technology Co, Tld.	Shenzhenshi Yuzhan Precision Technology Co., Ltd	Subsidiary	Sales	273,690	-	Payment term 90 days	Note 1	Note 1	157,291	1	
Hebi Yuzhan Precision Technology Co, Tld.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	189,386	-	Payment term 90 days	Note 1	Note 1	173,958	1	
Hebi Yuzhan Precision Technology Co, Tld.	IPL International Limited	Subsidiary	Sales	1,042,319	1	Payment term 90 days	Note 1	Note 1	917,221	6	
Hebi Yuzhan Precision Technology Co, Tld.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	130,363	-	Payment term 90 days	Note 1	Note 1	80,710	1	
Hebi Yuzhan Precision Technology Co, Tld.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	210,469	-	Payment term 90 days	Note 1	Note 1	158,569	1	
Hebi Yuzhan Precision Technology Co, Tld.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	432,446	-	Payment term 90 days	Note 1	Note 1	262,130	2	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	123,740	-	Net 90 days	Note 1	Note 1	29,540	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	135,842	-	Payment term 90 days	Note 1	Note 1	30,412	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	237,845	-	Net 30 days	Note 1	Note 1	69,294	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	174,242	-	Payment term 90 days	Note 1	Note 1	108,834	1	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	355,928	-	Net 60 days	Note 1	Note 1	104,651	1	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	189,682	-	Payment term 30 days	Note 1	Note 1	85,507	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co, Tld.	Subsidiary	Sales	$ 146,135	-	Payment term 30 days	Note 1	Note 1	$ 104,351	1	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd	Subsidiary	Sales	205,805	-	Net 30 days	Note 1	Note 1	61,531	-	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	122,668	-	Net 90 days	Note 1	Note 1	49,641	-	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	179,989	76	Payment term 30 days	Note 1	Note 1	24,220	71	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Corporation	Affiliate	Sales	146,525	35	Net 25 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	270,786	65	Payment term 90 days	Note 1	Note 1	-	-	
Triple Win Technology(JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	5,304,813	80	Payment term 90 days	Note 1	Note 1	2,156,669	94	
Triple Win Technology(JinCheng) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	893,620	14	Payment term 90 days	Note 1	Note 1	96,622	4	
Hcc Teletron (HK) Technology Co., Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	146,756	26	Net 30 days	Note 1	Note 1	8,040	28	
Likom De Mexico S.A De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	228,721	-	Payment term 30 days	Note 1	Note 1	26,948	-	
Belkin International, Inc.	Cybertan Technology Inc.	Affiliate	Purchases	800,479	-	Payment term 90 days	Note 1	Note 1	-	-	
Linksys Holdings, Inc.	Belkin International, Inc.	Subsidiary	Sales	150,123	-	Payment term 61 days	Note 1	Note 1	-	-	
Linksys Holdings, Inc.	Cybertan Technology Inc.	Affiliate	Purchases	862,688	1	Payment term 90 days	Note 1	Note 1	-	-	
BangTai International Logistics Co., Ltd	Jusda International Limited	Subsidiary	Sales	284,863	26	Net 45 days	Note 1	Note 1	256,379	65	
FII USA INC.	Ingrasys Technology USA Inc.	Subsidiary	Sales	170,151	-	Payment term 90 days	Note 1	Note 1	295,327	2	
Polight Technologies Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	216,931	100	Payment term 30 days	Note 1	Note 1	53,272	100	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	113,440	2	Payment term 90 days	Note 1	Note 1	-	-	
FE Holdings USA, Inc.	Fast Victor Limited	Subsidiary	Sales	112,280	53	Net 10 days	Note 1	Note 1	-	-	
Fulian Technology (Lankao) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	665,006	13	Payment term 90 days	Note 1	Note 1	449,224	3	
Fulian Technology (Lankao) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	127,220	25	Payment term 90 days	Note 1	Note 1	-	-	
Fulian Technology (Lankao) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	112,198	22	Payment term 90 days	Note 1	Note 1	125,872	1	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	4,513,446	83	Payment term 90 days	Note 1	Note 1	1,376,572	9	
Fulian Technology (Lankao) Co., Ltd.	Hebi Yuzhan Precision Technology Co, Tld.	Subsidiary	Sales	111,930	22	Payment term 90 days	Note 1	Note 1	125,572	1	
ICSA, Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	121,878	24	Payment term 90 days	Note 1	Note 1	1,250	2	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shanghai Topone Logistics Co., Ltd.	Shenzhen Futaitong Plan International Logistics Co., Ltd.	Subsidiary	Sales	$ 123,458	4	Payment term 30 days	Note 1	Note 1	$ 24,347	3	
Shenzhen Zhizaogu Industrial Internet Innovation Center Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	102,477	50	Net 30 days	Note 1	Note 1	8,140	18	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	15,381,723	45	Payment term 90 days	Note 1	Note 1	7,868,860	62	
Sharp Jusda Logistics (Germany) Gmbh	Sharp Devices (Europe) Gmbh	Affiliate	Sales	264,704	70	Payment term 30 days	Note 1	Note 1	-	-	
Jusda Energy Technology (Zhoushan) Co., Ltd.	Punctual Energy Technology (Shanghai) Co., Ltd.	Subsidiary	Sales	105,342	47	7 days after validation	Note 1	Note 1	9,854	92	
Sharp Jusda Logistics Corporation(US)	Sharp Electronics Corporation	Affiliate	Sales	713,931	100	Payment term 30 days	Note 1	Note 1	115,065	100	
Hengyang Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	263,306	6	Payment term 45 days	Note 1	Note 1	261,413	18	
Hengyang Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	849,434	25	Payment term 30 days	Note 1	Note 1	655,541	46	
Hengyang Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	102,404	26	Net 90 days	Note 1	Note 1	96,502	7	
Hengyang Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,070,692	27	Net 60 days	Note 1	Note 1	376,878	26	
Zettmage Technologies Japan Inc.	Zettmage Solutions, Inc.	Affiliate	Sales	139,806	100	Advance payment	Note 1	Note 1	-	-	
Shunyun Technology Holdings Limited	Shunsin Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	471,866	35	Net 60 days	Note 1	Note 1	619,756	57	
Shenzhen FII-LUSTER LightTech Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	118,867	18	Net 30 days	Note 1	Note 1	118,082	27	
Shenzhen FII-LUSTER LightTech Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	113,062	17	Payment term 90 days	Note 1	Note 1	126,842	29	
Fuhong Cloud Computing (Tianjin) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	801,661	-	Net 90 days	Note 1	Note 1	899,364	11	
Fuhong Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	1,123,008	-	Payment term 90 days	Note 1	Note 1	808,762	10	
Shunyun Technology (Zhongshan) Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	122,979	96	Payment term 60 days	Note 1	Note 1	-	-	
Zhoukou Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	114,341	20	Net 30 days	Note 1	Note 1	128,276	29	
Taiyuan Fuchi Technology Co.,Ltd.	Fast Victor Limited	Subsidiary	Sales	16,979,332	100	Net 30 days	Note 1	Note 1	14,956,823	100	
NSG Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	153,618	27	Net 60 days	Note 1	Note 1	614	9	
NSG Technology Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	142,564	25	Net 90 days	Note 1	Note 1	21,325	21	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	174,762	30	Payment term 30 days	Note 1	Note 1	21,689	34	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,801,137	48	Payment term 30 days	Note 1	Note 1	49,940	77	
Premier Image Technology (China) Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	205,719	12	Net 90 days	Note 1	Note 1	77,077	9	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Sales	$ 301,036	17	Payment term 90 days	Note 1	Note 1	$ 174,278	20	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	143,077	9	90 days after validation	Note 1	Note 1	(54,551)	(10)	
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,101,924	18	Payment term 45 days	Note 1	Note 1	246,975	38	
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	29,492,014	51	Payment term 90 days	Note 1	Note 1	7,780,366	14	
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	149,617	11	Net 30 days	Note 1	Note 1	62,250	15	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	466,432	33	Payment term 30 days	Note 1	Note 1	112,333	27	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	136,911	10	Net 30 days	Note 1	Note 1	55,661	13	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	299,060	21	Payment term 30 days	Note 1	Note 1	82,997	20	
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	1,681,939	29	Payment term 30 days	Note 1	Note 1	259,467	12	
Foxconn Hon Hai Technology India Mega Development	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	192,137	1	Net 90 days	Note 1	Note 1	15,306	-	
Foxconn Hon Hai Technology India Mega Development	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	397,834	2	Payment term 90 days	Note 1	Note 1	36,679	-	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	141,667	6	Net 60 days	Note 1	Note 1	(46,919)	(4)	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more
September 30, 2021

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 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) Limited and subsidiaries	Subsidiary	$ 94,892,547	1	$ 20,736,892	Subsequent Collection	$ 23,990,941	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	94,559,214 (Shown as other receivables)(Note)		111,734	Subsequent Collection	12,178,235	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	105,008,292 (Shown as other receivables)(Note)		854,090	Subsequent Collection	22,773,849	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	106,055,173 (Shown as other receivables)(Note)		19,965,059	Subsequent Collection	37,232,962	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	65,977,220 (Shown as other receivables)(Note)		6,814	Subsequent Collection	15,448,237	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	84,396,733 (Shown as other receivables)(Note)		-	Subsequent Collection	20,560,697	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	65,415,680	-	57,977	Subsequent Collection	14,254,179	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	9,791,562	1	4,191,757	Subsequent Collection	403,195	-
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	143,039	3	421	Subsequent Collection	1,942	-
Hon Hai Precision Industry Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	105,837	34	43,290	Subsequent Collection	105,837	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	481,798	2	205,670	Subsequent Collection	313,545	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	674,870	3	553	-	218,906	253
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	395,454	3	160	Subsequent Collection	118,428	148
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	669,126	3	-	-	198,398	251
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	102,161	7	-	Subsequent Collection	102,161	38
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	272,672	2	-	-	71,666	102
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	339,498	3	-	Subsequent Collection	190,362	127

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	$ 849,020	7	$ 15	Subsequent Collection	$ 849,020	$ 318
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	226,639	-	-	Subsequent Collection	107,807	85
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	183,411	2	-	Subsequent Collection	39,686	69
ShunSin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited	Subsidiary	283,622	1	-	-	278,550	-
ShunSin Technology (Zhong Shan) Limited	Shunyun Technology (Zhongshan) Limited	Subsidiary	136,471	1	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,046,644	6	73,670	Subsequent Collection	972,974	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	2,401,455	3	-	-	-	-
Ingrasys Technology Co., Ltd.	Hon Lin Technology Co., Ltd.	Subsidiary	104,300	3	-	-	-	-
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	168,426	4	-	-	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	1,511,234	3	-	-	-	-
Ingrasys Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,305,401	3	-	-	-	-
Ingrasys Technology Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	257,172	4	-	-	-	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	10,362,219	2	-	-	-	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	439,648	3	-	-	-	-
Ingrasys Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	558,746	10	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	252,257	4	-	-	-	-
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	324,175	8	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	170,561	7	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	425,070	5	-	-	-	-
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	305,122	2	-	-	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	367,253	4	-	-	-	-
Hon-Ling Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	518,539	2	-	-	246,324	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	209,190	3	-	-	-	-
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	142,498	1	-	-	78,025	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	362,275	4	-	-	14,613	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	$ 8,764,294	5	$ -	-	$ -	$ -
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	118,662	4	-	-	118,662	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	151,328	3	-	-	654	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	6,271,182	3	-	-	1,002,600	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	1,137,155	6	-	-	407,325	426
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	2,800,522	10	-	-	-	1,050
Nanning Futaihong Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	106,799	10	-	-	-	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	3,564,602	7	-	-	835,577	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	11,398,621	3	-	-	1,112,604	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	147,290	1	9,964	Subsequent Collection	44,329	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	181,067	-	88,160	Subsequent Collection	30,176	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	2,063,410	1	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (ShenZhen) Limited	Subsidiary	243,514	-	15,865	Subsequent Collection	127,919	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	433,674	2	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	108,380	-	13,858	Subsequent Collection	17,321	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	426,670	-	136,229	Subsequent Collection	92,619	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	242,368	1	1,698	Subsequent Collection	110,810	-
ShunSin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	104,245	1	-	-	45,948	-
ShunSin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	122,118	2	-	-	-	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	7,355,813	-	-	-	974,750	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	644,671	1	-	-	292,139	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	13,128,547	2	-	-	3,395,905	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	114,181	1	-	-	84,672	43

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	$ 396,771	-	$ -	-	$ 7,803	$ -
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	859,234	1	-	-	199,395	-
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	1,983,186	4	-	Subsequent Collection	1,531,750	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	2,101,919	-	-	-	540,704	-
HighTech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	135,710	9	-	-	135,710	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	8,325,489	2	-	-	4,457,991	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Guizhou Fuhuada Precision Electronics Co., Ltd.	Subsidiary	200,889	-	200,889	Subsequent Collection	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	161,837	2	-	-	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	436,242	2	-	-	80,528	164
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	792,851	1	-	-	88,549	-
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	111,417	1	2,006	Subsequent Collection	2,797	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	593,237	-	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	149,706	5	-	-	149,706	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,608,038	1	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	508,742	1	-	-	59,244	-
PCE Technology Inc.	Simply Smart Limited	Subsidiary	110,347	1	-	-	55,827	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	845,260	1	-	-	-	-
Shenzhen Futaitong International Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	150,445	1	-	-	40,079	-
Shenzhen Futaitong International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	116,388	1	-	-	36,782	-
Shenzhen Futaitong International Logistics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	102,808	1	-	-	20,219	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	5,212,559	-	-	-	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Fumeng Electronic Technology (Heze) Co., Ltd.	Subsidiary	118,444	-	-	-	-	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	216,650	5	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	$ 14,923,831	4	$ -	-	$ -	$ -
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	472,954	2	-	-	309,112	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	798,807	1	131,037	Subsequent Collection	18,896	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	234,533	1	20,984	Subsequent Collection	27,490	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	141,855	-	-	-	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	20,140,246	1	-	-	2,785,976	7,553
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	293,620	2	-	-	111,162	110
TOP STEP ENTERPRISES LIMITED	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	113,481	3	-	-	-	-
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	256,624	-	-	-	-	-
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	764,847	4	-	-	741,274	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	120,950	1	17,769	Subsequent Collection	3,338	-
PCE Technology de Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	269,957	2	-	-	120,295	-
PCE Technology de Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	340,022	2	-	-	110,336	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	115,137	1	1,355	Subsequent Collection	65,221	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	2,776,726	-	-	-	278,340	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	152,258	1	9,585	Subsequent Collection	6,521	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	14,370,846	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	109,326,614	1	38,436,989	Subsequent Collection	42,184,026	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	278,501	4	-	Subsequent Collection	2,583	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	7,816,044	1	7,557,968	Subsequent Collection	5,577,106	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	645,741	-	157,083	Subsequent Collection	112,621	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	170,975	1	7,882	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd.	Subsidiary	236,982	-	236,982	Subsequent Collection	236,982	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	220,867	3	-	-	142,447	83

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiary	$ 227,395	8	$ 227,395	Subsequent Collection	$ 128,730	$ -
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	268,280	4	-	-	268,280	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	3,210,802	1	1,142,935	Subsequent Collection	812,493	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	1,699,392	1	319,877	Subsequent Collection	404,184	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	3,815,581	2	-	-	471,498	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	100,858	-	100,858	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	110,119	1	1,468	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	178,699	1	-	-	59,612	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	129,621	2	8,918	Subsequent Collection	35,108	49
Foxconn Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	582,474	1	-	-	4,848	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	546,833	1	-	-	16,017	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	259,187	4	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	186,695	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	ProFIT New Limited	Subsidiary	20,067,046	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	6,627,150	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	297,614	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	14,424,181	2	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	126,226,778	1	-	-	23,004,791	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	244,469	1	2,694	Subsequent Collection	103,750	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	929,411	-	-	-	280,102	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliate	108,430	2	-	-	50,281	41
Jusda Supply Chain Management International Co., Ltd.	Shanghai Futaitong International Logistics Co., Ltd.	Subsidiary	133,045	1	-	-	133,045	-
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	138,764	1	-	-	4,987	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Subsidiary	$ 156,138	-	$ -	-	$ -	$ -
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	236,638	2	-	-	105,964	89
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration (Haining) Electronics Co., Ltd.	Subsidiary	545,150	3	460,828	Subsequent Collection	460,828	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	31,811,875	8	-	-	-	-
Nanning Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	184,848	8	-	-	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	13,172,623	4	509,936	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics	Subsidiary	1,859,877	1	67,833	Subsequent Collection	10,263	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	198,501	-	1,185	Subsequent Collection	75,136	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	139,222	2	2,152	Subsequent Collection	35,577	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	192,559	174	94,743	Subsequent Collection	43,023	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	259,984,870	1	-	-	45,491,143	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	1,584,944	1	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	2,532,669	1	1,124,114	Subsequent Collection	-	-
ProFIT New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	21,661,952	7	-	-	-	-
ProFIT New Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,811,190	4	-	-	-	-
ProFIT New Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	7,926,664	2	-	-	-	-
ProFIT New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	11,907,053	7	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	69,635,956	2	6,479,789	Subsequent Collection	523,641	-
Fast Victor Limited	Best Behaviour Holdings Limited	Subsidiary	6,688,178	1	-	-	-	-
Fast Victor Limited	Best Behaviour Limited	Subsidiary	2,367,250	-	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	14,321,571	1	-	-	2,083,081	-
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	4,947,137	1	-	-	2,435,841	1,855
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	500,197	1	238,366	Subsequent Collection	180,739	-

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Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	$ 968,510	5	$ 667,785	Subsequent Collection	$ 516,037	$ -
Competition Team Ireland Limited	Fusing International Inc.	Subsidiary	101,074	1	7,081	Subsequent Collection	-	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	2,042,364	2	318,039	Subsequent Collection	264,807	-
Triple Win Technology (JinCheng) Co., Ltd.	Pinghu Kangdazhi Precision Technology Co., Ltd.	Affiliate	159,053	-	159,053	Subsequent Collection	-	60
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	87,796,484	1	-	-	22,545,564	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	383,632	1	-	-	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	3,131,721	1	-	-	-	-
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	163,190	1	61,075	Subsequent Collection	484	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	151,551	1	102,253	Subsequent Collection	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	302,441	1	-	-	116,196	-
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	105,780	2	-	-	1,095	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	211,469	8	-	-	211,469	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	206,999	-	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	18,543,715	-	4,375,476	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	182,203	-	25	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	122,100	-	122,100	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	131,195	-	28,315	Subsequent Collection	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	170,801	1	8,354	Subsequent Collection	30,817	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Hengyang Yuzhan Precision Technology Co., Ltd.	Subsidiary	144,140	-	110,126	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Hon Hai Precision Industry Co., Ltd.	Parent company	400,254	6	337	Subsequent Collection	612	-
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	319,759	3	112	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	441,548	4	163	Subsequent Collection	5,260	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	231,789	3	29	Subsequent Collection	3,721	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	$ 262,924	8	$ 1	Subsequent Collection	$ 1,091	$ -
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	109,507	3	-	-	-	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	389,254	6	5,850	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	115,399	2	700	Subsequent Collection	1,457	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	303,875	4	620	Subsequent Collection	2,913	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	334,477	4	805	Subsequent Collection	4,086	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	700,993	3	13,306	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	1,381,720	4	233	Subsequent Collection	15,790	-
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	122,666	5	200	Subsequent Collection	1,220	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	128,913	5	322	Subsequent Collection	475	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,391,209	2	23,900	Subsequent Collection	4,011	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	366,251	3	-	-	2,920	137
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	271,010	3	2,782	Subsequent Collection	1,357	102
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	128,471	4	104	Subsequent Collection	-	48
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	658,383	3	-	-	-	247
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	284,119	3	-	-	-	107
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	193,559	12	-	-	-	-
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	187,392	2	-	-	187,392	-
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	341,392	1	-	-	86,814	-
Jusda International Limited	Sharp Jusda Logistics Corp.	Subsidiary	781,729	2	-	-	362,872	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	360,788	2	-	-	120,661	-
Jusda International Limited	Cloud Network Technology USA Inc.	Subsidiary	115,728	2	-	-	112,776	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	213,335	-	-	-	-	-
Jusda International Limited	Innolux Corporation	Other related party	423,416	2	-	-	132,241	159

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	$ 1,316,205	3	$ -	-	$ 58,726	$ -
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	123,153	2	-	-	28,263	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	233,040	-	65,840	Subsequent Collection	70,108	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies USA Inc.	Subsidiary	10,648,910	2	-	Subsequent Collection	4,580,843	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,265,960	1	268,129	Subsequent Collection	521,290	-
Chengdu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	108,519	4	-	-	-	-
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	351,930	3	-	-	-	-
New Wing Interconnect Technology (Bacgiang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	4,147,625	6	-	-	2,106	-
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	174,042	1	-	-	75,353	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	2,009,033	6	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	15,428,013	6	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	571,616	9	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	388,672	10	-	-	388,672	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,532,654	8	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	389,690	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	1,847,349	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	864,619	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	274,503	7	-	-	-	-
Falcon Precision Trading Pte. Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	131,953	-	-	-	82,317	-
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,100,505	-	-	-	212,523	-
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Oe Technologies Inc.	Subsidiary	253,674	4	6,924	Subsequent Collection	-	-
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	537,208	7	-	-	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	216,080	3	-	-	113,812	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Henan Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	$ 110,035	3	$ 106,969	Subsequent Collection	$ -	$ -
Henan Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,113,573	1	303,801	Subsequent Collection	149,691	-
Henan Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,825,861	3	6,403	Subsequent Collection	-	-
Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	26,231,931	3	8,111,044	Subsequent Collection	8,065,583	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	409,304	2	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	311,697	3	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	378,030	3	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	267,065	3	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	426,124	3	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	15,488,177	3	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd	Subsidiary	161,746	2	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Lankao) Co., Ltd	Subsidiary	498,017	2	-	-	-	-
Lankao Yufu Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	249,082	1	-	-	41,878	-
Lankao Yufu Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	162,927	1	-	-	27,571	-
Lankao Yufu Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	418,105	1	-	-	2,206	-
Lankao Yufu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	991,588	1	-	-	99,355	-
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	1,191,804	1	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	492,681	4	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	1,160,605	8	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	382,076	4	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,355,467	5	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	859,326	7	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	185,689	5	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 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.	Cloud Network Technology (Samoa) Limited	Subsidiary	$ 16,433,189	6	$ -	-	$ -	$ -
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	3,439,046	2	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	51,334,534	5	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	375,622	9	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	519,846	6	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	551,953	2	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hengyang Yuzhan Precision Technology Co., Ltd.	Subsidiary	444,258	7	-	-	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	404,771	1	404,771	Subsequent Collection	269,273	-
Hunan Jusda Supply Chain Management Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	131,636	2	-	-	-	-
Sharp Jusda Logistics Corp.	Jusda Supply Chain Management Corporation	Subsidiary	219,345	1	-	-	-	-
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	635,162	3	-	-	635,111	238
Sharp Jusda Logistics Corp.	Sharp Marketing Japan Corporation	Affiliate	178,306	3	-	-	178,306	67
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	79,380,210	5	-	-	15,144,028	-
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	5,363,124	3	2,311,872	Subsequent Collection	3,867	-
Henan Fuchi Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	199,941	6	-	-	74,752	75
Chongqing Fugui Electronics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	112,137	9	-	-	-	-
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	131,123	5	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	526,351	3	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	ProFIT New Limited	Subsidiary	12,096,862	2	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	35,885,771	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	106,087	2	16,444	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	4,191,714	7	563,708	Subsequent Collection	143,589	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	10,513,600	2	2,247,067	Subsequent Collection	683,585	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	7,223,889	6	77,624	Subsequent Collection	77,624	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	$ 176,710	6	$ -	-	$ -	$ -
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	502,154	3	356,191	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	10,074,817	3	61,196	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	3,044,169	6	147,513	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	786,792	-	239,978	Subsequent Collection	30,601	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	219,164	5	9,620	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	1,666,649	7	99,503	Subsequent Collection	344	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	31,322,878	2	5,937,307	Subsequent Collection	4,984,165	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	228,363	4	48,560	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	9,962,250	5	45,461	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	1,446,794	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	3,293,828	9	72,894	Subsequent Collection	72,894	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	265,687	4	116,172	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	326,856	4	-	-	-	123
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	833,524	6	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	17,944,663	4	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	139,836	7	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	4,101,617	4	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	2,899,515	9	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	397,650	8	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	843,694	6	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	740,982	6	-	-	-	278
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	173,597	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	$ 729,677	-	$ 628	Subsequent Collection	$ -	$ -
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	260,956	10	810	Subsequent Collection	-	-
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	338,419	10	2,351	Subsequent Collection	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	77,769,799	10	42,416	Subsequent Collection	-	-
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	479,689	10	7,980	Subsequent Collection	-	-
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	250,768	10	1,709	Subsequent Collection	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	291,723	-	-	-	291,723	-
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	349,687	-	69,259	Subsequent Collection	55,700	-
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	4,474,263	1	-	-	559,265	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	228,510	3	-	-	106,483	-
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	448,074	2	-	-	307,453	-
Fortunebay Technology Pte. Ltd.	Rising Stars Mobile India Private Limited	Subsidiary	192,880	1	-	-	119,750	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	276,049	1	-	-	30,295	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	304,615	2	-	-	147,847	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	219,111	4	-	-	130,191	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,154,730	3	-	-	602,258	-
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	957,538	5	-	-	395,693	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	107,420	2	-	-	77,806	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	389,933	2	-	-	159,401	-
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	419,994	1	-	-	165,743	-
Fulian Technology (Wuhan) Co., Ltd	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	2,977,926	2	-	-	-	-
Fulian Technology (Wuhan) Co., Ltd	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	465,586	1	-	-	-	-
Fulian Technology (Wuhan) Co., Ltd	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	160,807	1	-	-	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	366,348	7	-	-	-	-

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Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	$ 451,126	5	$ 245,595	Subsequent Collection	$ -	$ -
Hebi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	549,889	9	32,528	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	435,860	4	326,895	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	157,291	5	47,640	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	173,958	4	71,359	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	917,221	4	90,012	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	158,569	4	23,010	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	262,130	5	-	-	-	98
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	108,834	3	22,807	Subsequent Collection	-	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	104,651	7	-	-	-	-
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	104,351	2	19,386	Subsequent Collection	-	-
Triple Win Technology (Jincheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	2,156,669	2	-	-	1,322,135	-
Jusda Energy Technology (Shanghai) Co., Ltd.	Jusda Energy Technology (Zhoushan) Co., Ltd.	Subsidiary	156,729	-	-	-	-	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	256,379	1	-	-	100,271	-
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	295,327	9	-	-	-	-
Fulian Technology (Lankao) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	449,224	-	6,497	Subsequent Collection	-	-
Fulian Technology (Lankao) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	125,872	-	-	-	-	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	1,376,572	-	-	-	-	-
Fulian Technology (Lankao) Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	125,572	-	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	7,868,860	1	-	-	-	-
Sharp Jusda Logistics Corporation(US)	Sharp Electronics Corporation	Affiliate	115,065	6	-	-	115,065	43
Hengyang Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	261,413	3	261,412	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2021	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hengyang Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	$ 655,541	2	$ 313,560	Subsequent Collection	$ -	$ -
Hengyang Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	376,878	4	311,102	Subsequent Collection	-	-
Shunyun Technology Holdings Limited	Shunsin Technology (Ha Noi, Vietnam) Limited	Subsidiary	619,756	1	-	-	-	-
Shunyun Technology Holdings Limited	Shunyun Technology (Zhongshan) Limited	Subsidiary	230,339	-	-	-	-	-
Shenzhen Fu Lian Lin Yun Guang Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	118,082	7	-	-	-	-
Shenzhen Fu Lian Lin Yun Guang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	126,842	2	-	-	-	-
Fuhong Cloud Computing (Tianjin) Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	899,364	2	-	-	-	-
Fuhong Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	808,762	3	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	128,276	1	-	-	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	14,956,823	1	-	-	4,026,334	-
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	174,278	1	-	-	35,790	65
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	246,975	4	-	-	-	-
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	7,780,366	4	-	-	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	112,333	2	-	-	46,086	-
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	259,467	5	-	-	259,467	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Significant inter-company transactions during the reporting period
September 30, 2021

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts receivable	$ 94,892,547	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	316,914,575	Note 3	9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	1,295,670,312	Note 3	32
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	94,559,214	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	106,055,173	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	65,977,220	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	65,415,680	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	105,008,292	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	84,604,172	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	271,913,083	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	84,396,733	Note 3	2
1	Triple Win Technology(ShenZhen) Co.Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	47,533,161	Note 3	1
2	Hongfujin Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co., Ltd.	Subsidiary	Sales	48,174,106	Note 3	1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	109,326,614	Note 3	3
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	293,775,097	Note 3	7
4	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	60,249,949	Note 3	1

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 4)
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	$ 126,226,778	Note 3	3
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	466,693,938	Note 3	11
6	NanNing FuGui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	62,742,517	Note 3	2
7	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	43,234,343	Note 3	1
8	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Sales	44,688,248	Note 3	1
8	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	259,984,870	Note 3	7
8	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,028,518,435	Note 3	25
9	Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	43,226,544	Note 3	1
10	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	69,635,956	Note 3	2
10	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	144,835,389	Note 3	4
11	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	87,796,484	Note 3	2
11	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	308,354,125	Note 3	8
12	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	47,924,658	Note 3	1
13	Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	Sales	68,723,058	Note 3	2
14	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	51,334,534	Note 3	1
15	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	136,549,242	Note 3	3
16	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	79,380,210	Note 3	2
16	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	361,621,660	Note 3	9
17	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	75,099,577	Note 3	2

				Transaction			
Number (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)
18	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	$ 77,769,799	Note 3	2
18	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	310,918,916	Note 3	8

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

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

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees
September 30, 2021

Table 10

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at September 30, 2021: Number of shares	Shares held as at September 30, 2021: Ownership (%)	Shares held as at September 30, 2021: Book value	Net profit (loss) of the investee for the nine-month period ended September 30, 2021	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 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	$ 1,303,395,583	$ 61,917,300	$ 62,409,156	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	34,432,479	34,432,479	130,000,000	21	45,464,846	13,393,090	2,625,349	Note 1、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	13,593,543	(20,006)	(20,006)	
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	26,903,747	1,456,011	1,426,224	
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,128,730,000	100	20,119,640	1,190,026	1,190,026	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	17,940,036	421,913	421,913	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	51,478,277	4,685,915	4,685,915	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	10,531,281	863,686	863,686	
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	736,659	51,968	51,692	
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebgindustria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	242,170	18,756	18,754	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Design sales, and manufacturing of Mag/AI casing and mechanic parts	481,782	481,782	139,725,803	10	11,147,564	3,617,209	349,555	Note 1、2

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at September 30, 2021: Number of shares	Shares held as at September 30, 2021: Ownership (%)	Shares held as at September 30, 2021: Book value	Net profit (loss) of the investee for the nine-month period ended September 30, 2021	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	$ 47,878,817	$ 46,728,413	1,562,895,924	100	$ 66,513,732	$ 9,436,124	$ 9,436,124	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	1,611,500	1,611,500	341,678,900	100	5,084,727	381,725	381,725	
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	4,673,480	379,105	379,105	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	13,652,514	12,416,394	403,837,543	56	14,015,417	1,529,556	789,563	Note 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	1,389,479	(2,485)	(2,485)	
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	2,676,596	815,205	142,500	Note 1、3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	904,411	904,411	96,900,000	100	822,683	9,627	9,627	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services	1,836,463	1,836,463	183,646,250	75	936,503	(10,507)	(7,859)	
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	103,699	263,101	4,289	Note 1、4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	1,444,555	1,444,555	65,810,751	65	446,084	(24,588)	(15,881)	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	29	10,347,199	(4,105,879)	(1,335,935)	Note 7

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at September 30, 2021: Number of shares	Shares held as at September 30, 2021: Ownership (%)	Shares held as at September 30, 2021: Book value	Net profit (loss) of the investee for the nine-month period ended September 30, 2021	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Footnote
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	$ 166,927	$ 166,927	484,860	1	$ 176,621	$ 2,179,444	$ 3,997	Note 1、8
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	7,850,321	7,850,321	785,032,075	51	7,582,884	(475,749)	(242,639)	
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	150,306	40,127	15,803	Note 1、10
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Design, manufacture and components and sale of electronic software	290,000	-	29,000,000	100	290,000	-	-	
Hon Hai Precision Industry Co., Ltd.	Others	Others		168,011	163,843	-	-	93,051	(13,181)	(7,887)	Note 11
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	24,973,175	24,973,175	91,555,069	15	31,595,184	13,393,090	1,859,977	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 peripheral devices, power supplies and components	1,992,567	1,992,567	277,194,573	20	22,340,502	3,617,209	701,691	Note 2、12
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	766,849	815,205	40,364	Note 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	607,046	49,409	11,935	Note 12

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at September 30, 2021: Number of shares	Shares held as at September 30, 2021: Ownership (%)	Shares held as at September 30, 2021: Book value	Net profit (loss) of the investee for the nine-month period ended September 30, 2021	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Footnote
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	$ 267,574	($ 20,844)	($ 6,981)	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	1,161,104	1,152,012	227,648	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	36	3,561,909	2,179,444	309,183	Note 8、12
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	819,762	819,762	40,528,316	100	(17,485)	(20,264)	(40,888)	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	174,077	(7,758)	(8,186)	Note 12
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	707,466	329,859	329,859	Note 12
Bao Shin, Hyield, Hon Yuan and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	863,956	585,000	46,544,106	25	3,634,379	4,889,088	1,213,167	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	555,507	(101,669)	(20,938)	Note 12

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at September 30, 2021: Number of shares	Shares held as at September 30, 2021: Ownership (%)	Shares held as at September 30, 2021: Book value	Net profit (loss) of the investee for the nine-month period ended September 30, 2021	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Footnote
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMD LEDs, imports, exports and sales of these material and semi-manufactured goods	$ 353,120	$ 353,120	17,559,000	12	$ 332,271	$ 49,069	$ 6,013	Note 12
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	528,204	3,306	2,254	Note 12
Bao Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, 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	7	2,294,600	(4,105,879)	(322,006)	Note 7、12
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	221,857	(64,891)	(19,149)	Note 12
Bao Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	993,316	906,334	20,650,683	26	584,517	(144,628)	(37,706)	Note 12

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2021			Net profit (loss) of the investee for the nine-month period ended September 30, 2021	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Footnote
				Balance as at September 30, 2021	Balance as at December 31, 2020	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		$ 3,239,796	$ 2,425,981	-		$ 3,406,329	$ 452,816	$ 520,546	Note 11

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

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

Note 3: The Company and the direct and indirect investee companies 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 36.02% of Asia Pacific Telecom Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 36.79% 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: Due to 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: Because the foreign holding investee companies prepare consolidated financial statements only, the disclosure of the company's investments over which the Company has significant influence or control, directly or indirectly, is only disclosed to the level of the holding company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investments in Mainland China

For the nine-month period ended September 30, 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 nine-month period ended September 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2021	Net income of investee for the nine-month period ended September 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Book value of investments in Mainland China as of September 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 1,916,080	(2)	$ -	$ -	$ -	$ -	($ 210,545)	63.43	($ 132,531)	$ 7,461,546	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,460,733	(2)	139,250	-	-	139,250	8,781	100	8,781	524,644	121,426	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,971,782	(2)	-	-	-	-	(1,829,582)	63.43	(1,151,661)	11,607,081	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,694,394	(2)	83,550	-	-	83,550	39,589	100	39,589	1,543,367	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,531,380	(2)	-	-	-	-	115,628	63.43	72,784	6,201,162	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	417,750	(2)	-	-	-	-	13,963	100	13,963	711,141	-	Note 2

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Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	$ 1,242,110	(2)	$ 139,250	$ -	$ -	$ 139,250	($ 652,171)	74.44	($ 498,552)	$ 6,943,070	$ 198,849	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,336,800	(2)	-	-	-	-	101,293	74.44	77,433	7,029,469	-	Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	4,706,650	(2)	-	-	-	-	4,633,670	100	4,633,670	129,539,441	975,307	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,453,400	(2)	1,559,600	-	-	1,559,600	43,789	74.44	33,475	3,529,561	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	334,200	(2)	-	-	-	-	44,730	100	44,730	820,121	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	320,275	(2)	-	-	-	-	26,629	100	26,629	1,079,551	60,435	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,395,100	(2)	-	-	-	-	1,010,277	100	1,010,277	9,225,837	75,752	Note 2

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Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	$ 4,066,100	(2)	$ 807,650	$ -	$ -	$ 807,650	$ 132,614	100	$ 132,614	$ 6,573,527	$ -	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	160,138	(2)	-	-	-	-	31,930	100	31,930	373,487	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	18,575,950	(2)	9,775,350	-	-	9,775,350	(42,884)	100	(42,884)	34,265,230	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	161,530	(2)	-	-	-	-	10,457	100	10,457	440,454	40,383	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	1,197,550	(2)	1,197,550	-	-	1,197,550	3,321,063	100	3,321,063	10,804,415	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	348,125	(2)	-	-	-	-	10,112	100	10,112	1,113,320	-	Note 2

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ShunSin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various	$ 6,362,333	(2)	$ -	$ -	$ -	$ -	$ 2,193,513	100	$ 2,193,513	$ 14,896,279	$ -	Note 2
Hongfutai Precision Electronics (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	3,030,692	(2)	682,325	-	-	682,325	84,700	60	149,517	5,625,451	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	10,165,250	(2)	696,250	-	-	696,250	1,576,499	100	1,576,499	17,717,981	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	278,500	(2)	-	-	-	-	7,393	100	7,393	444,717	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,470,480	(2)	-	-	-	-	(171,908)	63.43	(108,210)	(2,061,075)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	374,832	(2)	-	-	-	-	77,843	70	54,490	373,328	-	Note 2

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Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	$ 264,714	(2)	$ 139,250	$ -	$ -	$ 139,250	($ 1,162)	100	($ 1,162)	$ 9,972	$ -	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	4,567,400	(2)	913,140	-	-	913,140	114,046	100	114,046	5,304,197	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,226,628	(2)	18,103	-	-	18,103	280,273	100	280,273	5,970,623	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	2,762,720	(2)	-	-	-	-	116,073	100	116,073	4,920,268	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	7,413,670	(2)	4,734,500	-	-	4,734,500	195,780	74.44	149,664	8,359,230	-	Note 2
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	78,383	(2)	-	-	-	-	23,278	50	11,639	100,436	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	13,186,975	(2)	2,002,264	-	-	2,002,264	3,112,591	100	3,112,591	46,350,821	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB.	9,993,948	(2)	-	-	-	-	7,414,543	27.71	2,054,629	26,399,557	-	Note 2

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Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	$ 2,088,750	(2)	$ -	$ -	$ -	$ -	($ 161,694)	63.43	($ 101,781)	$ 1,836,112	$ -	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	13,242,675	(2)	-	-	-	-	(1,522,017)	63.43	(958,059)	9,933,727	-	Note 2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	-	(2)	-	-	-	-	-	40	-	-	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	557,000	(2)	-	-	-	-	18,502	100	18,502	628,448	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,154,480	(2)	5,372,265	-	-	5,372,265	1,454,945	100	1,454,945	21,255,613	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	1,971,780	(2)	-	-	-	-	3,267,881	100	3,267,881	42,669,013	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	487,375	(2)	-	-	-	-	48,438	63.43	30,490	261,259	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	891,200	(2)	-	-	-	-	9,389	100	9,389	1,629,295	-	Note 2

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Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	$ 1,671,000	(2)	$ 1,671,000	$ -	$ -	$ 1,671,000	$ 38,748	100	$ 38,748	$ 812,897	$ -	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,614,934	(2)	-	-	-	-	3,130	69.23	2,167	1,136,765	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	11,000,750	(2)	7,380,250	-	-	7,380,250	1,024,042	100	1,024,042	16,114,653	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,202,750	(2)	3,202,750	-	-	3,202,750	142,691	100	142,691	2,675,952	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	320,275	(2)	278,500	-	-	278,500	16,632	100	16,632	361,740	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	10,304,500	(2)	10,304,500	-	-	10,304,500	14,526,597	100	14,526,597	274,879,611	-	Note 2

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Suntool 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.	$ 259,955	(2)	$ -	$ -	$ -	$ -	($ 109)	26	($ 28)	$ 94,032	$ -	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.	660,002	(2)	-	-	-	-	(18,503)	26	(4,757)	74,022	-	Note 2

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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.	$ 1,660,372	(2)	$ -	$ -	$ -	$ -	$ 63,187	25.71	$ 16,245	$ 675,661	$ -	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.	303,349	(2)	-	-	-	-	-	26	-	95,644	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	367,974	(2)	55,700	-	-	55,700	(102,252)	5.76	-	55,700	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,309,603	(2)	5,309,603	-	-	5,309,603	552,569	100	552,569	9,375,309	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	429,521	(2)	72,410	-	-	72,410	(13,162)	8.88	-	72,410	-	Note 2

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Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	$ 55,700,000	(2)	$ 47,345,000	$ -	$ -	$ 47,345,000	$ 6,791,929	100	$ 6,791,929	$ 127,824,275	$ -	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	26,457,500	(2)	13,925,000	-	-	13,925,000	2,668,959	100	2,668,959	67,977,835	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,114,000	(2)	278,500	-	-	278,500	12,021	74.44	9,189	1,546,686	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,068,700	(2)	473,450	-	-	473,450	48,443	100	48,443	1,914,302	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	417,750	(2)	417,750	-	-	417,750	160,697	100	160,697	526,850	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,448,200	(2)	1,448,200	-	-	1,448,200	141,043	100	141,043	2,592,669	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,392,500	(2)	1,114,000	-	-	1,114,000	(40,900)	100	(40,900)	1,306,564	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,392,500	(2)	-	-	-	-	(9,251)	63.43	(5,823)	883,452	-	Note 2

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WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	$ 835,500	(2)	$ 853,297	$ -	$ -	$ 853,297	($ 307,253)	100	($ 307,253)	($ 1,922,649)	$ -	Note 2
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	163,055	(2)	-	-	-	-	43,532	43.79	19,063	10	-	Note 2
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	751,950	(2)	473,450	-	-	473,450	(827)	99.38	(822)	5,299	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,531,750	(2)	1,531,750	-	-	1,531,750	(61,643)	100	(61,643)	1,068,196	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	557,000	(2)	-	-	-	-	107,648	63.43	67,761	1,078,977	-	Note 2
Hongfujin Precision Industry (Hengyang) Co., Ltd.	Manufacturing and marketing of holder, metal and plastic honing machines, hot melt machine, marking machine, laminating machine, laser or other light beams (assembly equipment), bolt machine and inspection devices	1,058,300	(2)	1,058,300	-	-	1,058,300	217,618	100	217,618	3,775,488	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	83,550	(2)	110,675	-	-	110,675	(14)	100	(14)	(88,920)	-	Note 2

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Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	$ 167,100	(2)	$ -	$ -	$ -	$ -	$ 6,709	100	$ 6,709	$ 219,445	$ -	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	8,876,611	(2)	710,175	-	-	710,175	3,607,091	22.54	813,038	7,663,949	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	153,732	(2)	153,732	-	-	153,732	(5,771)	100	(5,771)	84,236	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	446,157	(2)	379,233	-	-	379,233	(6,159)	85	(5,235)	307,993	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	44,560	(2)	44,560	-	-	44,560	(814)	85	(692)	48,897	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipments	5,570	(2)	-	-	-	-	1,479	87.98	1,301	231,185	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	122,540	(2)	-	-	-	-	(97,767)	51	(49,861)	377,544	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,141,850	(2)	1,141,850	-	-	1,141,850	(33,619)	99.38	(33,411)	672,445	-	Note 2

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Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	$ 83,550	(2)	$ -	$ -	$ -	$ -	$ 6,897	74.44	$ 5,272	$ 148,701	$ -	Note 2
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Manufacturing and marketing 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)	557,000	(2)	557,000	-	-	557,000	(18,746)	100	(18,746)	(712,747)	-	Note 2
Ur Materials (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile-butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	334,200	(2)	334,200	-	-	334,200	114,124	100	114,124	1,202,715	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	85,542,558	(2)	23,962,967	-	-	23,962,967	47,307,911	84	39,762,883	402,282,876	11,947,749	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	417,750	(2)	417,750	-	-	417,750	(1,556)	100	(1,556)	361,718	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	430,840	(2)	76,491	-	-	76,491	(19,164)	100	(19,164)	631,837	-	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 nine-month period ended September 30, 2021 — Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2021 — Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2021	Net income of investee for the nine-month period ended September 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Book value of investments in Mainland China as of September 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2021	Footnote
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	$ 9,746,076	(2)	$ 1,422,299	$ -	$ -	$ 1,422,299	$ 1,699,905	65.53	$ 1,113,944	$ 12,171,489	$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges.	447,212	(2)	-	-	-	-	(58,155)	31.11	(18,092)	178,226	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	835,500	(2)	208,875	-	-	208,875	86,007	100	86,007	1,446,861	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	564,134	(2)	55,700	-	-	55,700	34,459	9.45	-	55,700	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,151	(2)	18,239	-	-	18,239	483	40	193	7,393	-	Note 2、3

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 nine-month period ended September 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2021	Net income of investee for the nine-month period ended September 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Book value of investments in Mainland China as of September 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fushirui Precision Industry (Jiyuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	$ 19,495	(2)	$ -	$ -	$ -	$ -	$ -	100	$ -	$ -	$ -	Note 2
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	696,250	(2)	696,250	-	-	696,250	154,841	100	154,841	1,173,236	-	Note 2
Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd.	Design and manufacture of Surface Mount Technology	-	(2)	208,875	-	-	208,875	-	-	-	-	-	Note 2
Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment , wired communication equipment, electronic parts and components, computers and computing peripheral equipments, cars, optical instruments, bare printed circuit boards of recorded media	354,864	(2)	250,650	-	-	250,650	-	-	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	194,950	(2)	194,950	-	-	194,950	22,738	100	22,738	758,012	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	334,200	(2)	334,200	-	-	334,200	126,970	100	126,970	482,480	-	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 nine-month period ended September 30, 2021 — Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2021	Net income of investee for the nine-month period ended September 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Book value of investments in Mainland China as of September 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2021	Footnote
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	$ 385,301	(2)	$ 385,301	$ -	$ -	$ 385,301	($ 153,474)	100.00	($ 153,474)	$ 458,568	$ -	Note 2
Fushirui Precision Industry (Jincheng) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	114,185	(2)	114,185	-	-	114,185	1,266	100	1,266	1,623	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	210,843	(2)	222,800	-	-	222,800	(14,817)	100	(14,817)	281,730	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacturer of Electric conductors for a voltage not exceeding 1000V	139,250	(2)	-	-	-	-	(33,063)	74.44	(25,275)	(48,015)	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	70,069	(2)	3,898	-	-	3,898	(363)	5	-	3,898	-	Note 2
First Special Material (Shenzhen) Limited	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	835,500	(2)	122,540	-	-	122,540	(17,110)	96.23	(16,465)	190,478	-	Note 2

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Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	$ 555,524	(2)	$ 83,550	$ -	$ -	$ 83,550	$ -	6.38	$ -	$ 83,550	$ -	Note 2
Shenzhen fuhongji Trading Co., Ltd. (Formerly: Rich Dreams Network Technology (Shenzhen) Limited)	Electronic shopping and mail-order, commodity brokerage, information management and professional education services	44,560	(2)	44,560	-	-	44,560	-	100	-	-	-	Note 2
Interface Optoelectronics (SZ) Co., Ltd.	Production and sale of the touch monitor	2,679,170	(2)	-	-	-	-	2,181,568	22.54	491,725	2,660,623	-	Note 2
Shenzhen Nano Photoelectric Co., Ltd.	Research and development of optoelectronic products, technical services	8,618	(2)	9,850	-	-	9,850	-	9	-	9,850	-	Note 2
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	292,425	(2)	292,425	-	-	292,425	703	96.23	677	296,372	-	Note 2

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Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	$ 974,750	(2)	$ 974,750	$ -	$ -	$ 974,750	$ 203,203	100	$ 203,203	$ 2,583,498	$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	974,750	(2)	974,750	-	-	974,750	78,885	100	78,885	1,331,486	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	5,047,397	(2)	6,962,500	-	-	6,962,500	52,069	83.13	43,285	3,618,711	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	835,500	(2)	835,500	-	-	835,500	12,828	100	12,828	923,255	-	Note 2

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Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	$ 11,874,624	(2)	$ 10,304,500	$ -	$ -	$ 10,304,500	($ 71,258)	100	($ 71,258)	$ 9,938,836	$ -	Note 2
Lankao Yude Environment Material Technology Inc.	Manufacturing and marketing of carton, color boxes and packaging boxes	1,253,250	(2)	1,253,250	-	-	1,253,250	17,701	100	17,701	-	-	Note 2
Jin Ji Full Precision Machinery (Huaian) Co., Ltd.	Manufacturing of metal moulds, metal processing, metal surface treatment and manufacturing of industrial plastic products	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
Interface Optoelectronics (Wuxi) Co., Ltd.	Production and sale of the touch monitor	362,050	(2)	-	-	-	-	13,044	22.54	2,940	183,302	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	417,967	(2)	104,438	-	-	104,438	102,568	100	102,568	1,085,808	-	Note 2

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Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	$ 25,689	(2)	$ -	$ -	$ -	$ -	($ 11,513)	37.88	($ 4,361)	($ 23,181)	$ -	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	2,053,596	(2)	-	-	-	-	738,736	37.96	280,424	944,877	-	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 nine-month period ended September 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2021	Net income of investee for the nine-month period ended September 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Book value of investments in Mainland China as of September 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2021	Footnote
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Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	$ 3,873,812	(2)	$ -	$ -	$ -	$ -	$ 85,971	100	$ 85,971	$ 3,821,195	$ -	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	86,168	(2)	56,769	-	-	56,769	18,827	70	13,179	122,452	-	Note 2
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	78,008	(2)	-	-	-	-	(29,280)	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	1,392,500	(2)	-	-	-	-	11,186	100	11,186	203,922	-	Note 2

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Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	$ 5,533,807	(2)	$ 4,734,500	$ -	$ -	$ 4,734,500	($ 18,500)	100	($ 18,500)	$ 2,398,214	$ -	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	199,805	(2)	111,372	-	-	111,372	2,658	53	1,418	37,192	-	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	129,642	(2)	-	-	-	-	(36,472)	63.43	(22,958)	(598,709)	-	Note 2

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Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	$ 13,393,091	(2)	$ 36,731	$ -	$ -	$ 36,731	$ -	3.30	$ -	$ 36,731	$ -	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.	266,181	(2)	-	-	-	-	36,657	60	21,863	179,454	-	Note 2

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Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	$ 317,972	(2)	$ -	$ -	$ -	$ -	$ 7,424	37	$ 2,838	$ 199,445	$ -	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	(2)	-	-	-	-	-	-	-	-	-	Note 4
FIH (Nanjing) Intelligent Technology Co., Ltd.	Mobile phone-related software and hardware development testing, system integration, application services and related technical services	139,250	(2)	-	-	-	-	38	63.43	24	91,630	-	Note 2

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Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	$ 41,775	(2)	$ -	$ -	$ -	$ -	($ 7,509)	100	($ 7,509)	$ 30,886	$ -	Note 2
Ji Zhi Precision Technology (Shenzhen) Co., Ltd.	Development, design, production and sales of display materials, precision glass components, photovoltaic glass, spare parts for mobile communication products, display screens and photovoltaic glass production equipment and raw materials	-	(2)	417,750	-	-	417,750	-	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	9,672	(2)	4,304	-	-	4,304	(615)	50	(308)	540	-	Note 2

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Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service.	$ 702,522	(2)	$ -	$ -	$ -	$ -	($ 1,140)	38	($ 433)	$ 264,051	$ -	Note 2
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	23,860	(2)	-	-	-	-	(52,037)	50	(26,019)	5,681	-	Note 2
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection molding machines, smart appliances; engaged in goods and technology import and export business	1,011,364	(2)	-	-	-	-	(59,571)	100	(59,571)	674,613	-	Note 2

					Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2021								
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	Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2021	Net income of investee for the nine-month period ended September 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Book value of investments in Mainland China as of September 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2021	Footnote
Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	$ 274,815	(2)	$ -	$ -	$ -	$ -	$ 3,995	100	$ 3,995	$ 138,688	$ -	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	-	(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	473,450	(2)	-	-	-	-	(3,797)	23	(856)	72,747	-	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.	18,066	(2)	-	-	-	-	(1,576)	26.47	(417)	4,083	-	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 nine-month period ended September 30, 2021: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2021: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2021	Net income of investee for the nine-month period ended September 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Book value of investments in Mainland China as of September 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2021	Footnote
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.	$ 2,064,024	(2)	$ -	$ -	$ -	$ -	($ 23,554)	26.57	($ 6,259)	$ 526,509	$ -	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	188,750	(2)	-	-	-	-	(205,950)	26.07	(53,695)	15,110	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	105,714	(2)	-	-	-	-	(33,495)	26.07	(8,733)	50,718	-	Note 2
Langyage Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	80,943	(2)	-	-	-	-	(27,830)	26.07	(7,256)	22,319	-	Note 2
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	345,700	(2)	-	-	-	-	(11,026)	100	(11,026)	311,925	-	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 nine-month period ended September 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2021	Net income of investee for the nine-month period ended September 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2021	Book value of investments in Mainland China as of September 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Kore Semiconductor Co., Ltd.	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	$ 1,283,903	(2)	$ -	$ -	$ -	$ -	$ -	20	$ -	$ 155,966	$ -	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,047,421	(2)	-	-	-	-	-	73.28	-	-	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2021	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	$ 184,782,601	$ 342,260,689	$ -

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

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

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

(3) Others.

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

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

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of September 30, 2021.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of September 30, 2021.

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

1. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US$814,000 in Liuzhou Antec Fangshen Electric Sys tem Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co, Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US$53,490,425 in Champ Tech Optical (Foshan) Corporation, Which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by 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.
21. 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.
22. 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.
23. 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.
24. 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. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial

(Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd. and Yuding Precision Electronics (Huaian) Co., Ltd., the total investment of US$216,509,695 has been approved by Investment Commission, MOEA. Manufacturing and marketing of flexible display and molding.

However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.

2. An investment proposal totaling US$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., System Integration electronics(Hangzhou) Co., Ltd., Nanning Fugui Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Henan Yuzhan Technology Limited. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on May 26, 2017.
3. Lankao Yude Environmental Material Technology Co., Ltd. has been approved by the Investment Commission, MOEA for the investment of US$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the Investment Commission, MOEA on January 29, 2021. The surviving company is Lankao Yufu Precision Technology Co., Ltd.

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

IV. The Company invests in the company via investee companies in Mainland China including WangHui Trading (ShangHai) Co., Ltd. Shanghai Ketaihuajie Technology Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Fusharp Sales Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Shanghai Zhuxuntong Import & Export Shanghai Ganxing Logistics Co., Ltd., Shanxi Yuding Precision Technology Co., Ltd., Shandong Chengshang Energy Co., Ltd., Industrial Fulian (Hangzhou) Data Technology Co., Ltd., Co., Ltd., Shanghai Pengzhan Investment Co., Ltd., Industrial Fulian Hengyang Zhizaogu Co., Ltd., Yuanfu (Shenzhen) Technology Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Taiyuan Fuchi Techcology Co.,Ltd, Industrial Fulian Foshan Zhizaogu Co., Ltd., Beijing Fusharp Electronic Commerce Limited, Beijing Fuyang New Energy Technology Co., Ltd., Beijing Yuzhan Zhizao Technology Co., Ltd., Gansu Fuguangyuan Electronic Technology Co., Ltd., HCC Teletron (HK) Technology Co., Ltd., Mingyang Real Estate Development (Kunshan) Co., Ltd., Leapsy Inc.Chengdu Zhuxuntong Import & Export Co., Ltd., Chengdu Zhunren Technology Co., Ltd., Ingrasys Info-Tech Corp. Foshan Shunde Jishun Precision Industry Co., Ltd., Foshan Zhizaogu Industrial Demonstration Base Co., Ltd., Foshan Zhizaogu Innovation Center Co., Ltd., Baichang Technology Service (Tianjin) Co., Ltd., Zhoukou Yuzhan Precision Technology Co., Ltd.KunShan XinYang Real Estate Development Co., Ltd.,Efeihu (Chengdu) E-commerce Limited, Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Dong Guan Fu Yi Precision Industry Co., Ltd., Dongying PV Technology Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Wuhan Yuzhan Henan Zhongyuan Finance & Fund Management Co., Ltd., Kunming Fulitong International Trading Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Precision Technology Co., Ltd., Henan Yupin Real Estate Co., Ltd., Henan Fuchi Technology Co., Ltd., Henan Yuzhan Technology Limited, Polight Technology (Foshan) Co., Ltd. Qianhai Yuzhan (Shenzhen) Consulting Management Co., Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nanyang Hongfujing Precision electronic Co., Ltd., Nanning Fugui Precision Industry Co., Ltd., Simaite Technology (Shenzhen) Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqingshi Futaitong Logistics Limited Co., Ltd., Chongqing Fugui Electronics Co., Ltd., Chongqing Fuyusheng Electronics Technology Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision electronic Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Triple Win Technology (JinCheng) Co.,Ltd., Jincheng Foxconn Intelligent Manufacturing Vocational Training School Co., Ltd., Jincheng Futaihua Precision Electronic Co., Ltd., Jinchen Hongren Technology Co., Ltd., Jin cheng Hongzhi Nano optical-mechanical-electrical institute Co., Ltd., Jincheng HongShuo intelligent technology Co., Ltd., System Integration (Hai Ning) Electronics Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Talentek Microelectronics (He Fei) Limited Amworld Microsystems (Shanghai) Limited, Ingrasys Info-Tech Corporation, Ambit Microsystem (Shanghai) Co., Ltd., Ambit Microsystems (Jiashan) Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Huaian Mingyang Real Estate Development Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Huaian Hongyu Electronic Technology Co., Ltd., Shenzhen Hochichuang Technology Co., Ltd., Shenzhen eLux Display Co., Ltd., Shenzhen Jinchangzhi Technology Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Jinjihu Information Consulting Co., Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, Shenzhen Fuhongxun Technology Co., Ltd., Fuxuntong Trading (Shenzhen) Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., Shenzhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen FII-LUSTER LightTech Co., Ltd. Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Dengmao Science & Technology Co., Ltd., Shenzhenshi Yuzhan Precision Technology Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., SMART SHELL office (Shenzhen) Co., Ltd., Shenzhen Hongzhaoda Technology services Co., Ltd., Hongfei Precision Technology (shenzhen)Co., Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, Shenzhen Fugui Precision Industry Co., Ltd., Shenzhen Fu Lian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Zhizaogu Industrial Internet Innovation Center Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., System Integration Electronics (Hangzhou) Co., Ltd., Kaili Fulitong International Trading Co., Ltd., Innovative & Intelligent Factory Accelerator (Shenzhen) Co., Ltd., Fuyou Wande Trading Co., Ltd., Fu Jia Zhichuang (Shenzhen) Technology Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Fujintong Financial Information Services (Shanghai) Co., Ltd., Futaihua Precision Electronics (Zhenzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd., Fortune Manufacturing (Fujian) Digital Technology Co., Ltd., Fuxiang Private Equity Investment Fund Joint Ventur, Fu Ji Yun (Shenzhen) Technology Co., Ltd., Fu Meng (Shenzhen) Consulting Service Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, Fulian Intelligent Workshop (Shenzhen) Co., Ltd., Fuhong Cloud Computing (Tianjin) Co., Ltd., FuYun Acoustics Technology (Shenzhen) Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Langfang Yuzhan Technology Limited, Guizhou Fuhuada Precision Electronics Co., Ltd., Yantaishi Fulitong International Trading Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantai Hongfu Occupation Training School Ur Material (Yantai) Co., Ltd., Jiashan PV Technology Co., Ltd., Jiaxing Zhixie Trading Co.,Ltd. JiaXin Aifengpai Trading Co.,Ltd., Ur Material Technology (Guangzhou) Co., Ltd., Guangxi Fumeng Innovation Technology Co., Ltd., Pan Zhou Fu Gui Kang Precision Electronic Co., Ltd. Panzhou Fu Gui Kang Precision Electronic Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Intelligent Workshop Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou WanmaYun Elec. Technology Co., Ltd., Zhengzhou Yu Teng Precision Technology Co., Ltd., Zhengzhou Hongren Cutting Tool Limited, Jin Ji Full Precision Machinery (Hengyang) Co., Ltd. Henyang Fuxiangyun Culture Co., Ltd., Hengyang Yuzhan Precision Technology Co.,Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Ur Industry Materials (Langfang) Co., Ltd., Ur New Materials Technology (Wuhan) Co., Ltd., Ur Hongxin Testing Technology (Dongguan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Jinan Development Property Development Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd., Hong Fu Cheng Technology (Tianjin) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Hongfujing Precision Electronics (Tianjin) Co., Ltd., Hongfujing Precision Electronic (Wenshan) Co., Ltd., Hongfujing Precision Electronic (Kaili) Co., Ltd., Hongfujing Precision Electronics (Guiyang) Co., Ltd., Flow Vision Technology Co., Ltd., Hong Chi Shenzhen Fuhongji Trading Co., Ltd., (Formerly: Rich Dreams Network Technology (Shenzhen) Limited) Hong Ding Management Consultants (Shenzhen) Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Suzhou Fumingxing Trading Co., Ltd., Teng Yi New Energy Technology (Kunshan) Co., Ltd., Lankao Yuzhan Intelligent Creation Technology Co., Ltd., Hebi Yuzhan Precision Technology Co., Ltd., Guangxi Yuchai Logistics Co., Ltd., Yulin Yuchai Warehousing Service Co., Ltd., Maoming YiJie Logistics Co., Ltd.,Jiangsu Yuchi Zhilian Logistics Co., Ltd., Qingdao Richtech Supply Chain Management Co., Ltd.,Guangxi MRT Logistics Co., Ltd., Guangxi Kuke Supply Chain Technology Co., Ltd., Guangxi Power Source

Technology Development Co., Ltd., Guizhou Hangtuo Wulian Technology Co., Ltd., Guangxi Changhang Tire Sales Co., Ltd., Horgos Enterprise Management Consulting Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Guangxi Changtu Tire Sales Co., Ltd., Guangxi Changqi Tire Sales Co., Ltd., Inner Mongolia Guijinyuan Supply Chain Management Co., Ltd., Guangxi Kairui Supply Chain Management Co., Ltd., Guangxi Changda Tire Sales Co., Ltd., Guangxi Youfu Logistics Co., Ltd., Foxtron Vehicle Technology (Hangzhou) Co., Ltd. Except for the investment via the holding companies in Mainland China, other investments Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

September 30, 2021

Table 12

Expressed in thousands of TWD

(Except as otherwise indicated)

						Amount						
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Balance as at September 30, 2021	Amortisation for the period	Book value	Status of guarantee	Footnote
Second debenture issue of 2011	Bank SinoPac											
Bond C		2011/06/14	10 years	Note 1	1.82	$ 1,400,000	($ 1,400,000)	$ -	$ -	$ -	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)	-	-	-	〃	
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)	-	-	-	〃	
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)	-	-	-	〃	
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)	-	-	-	〃	
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 Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at September 30, 2021	Amortisation for the period	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)	$ -	$ -	$ -	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)	-	-	-	〃	
Bond D		〃	5 years	〃	0.73	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		2016/11/7	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)	-	-	-	〃	
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)	-	-	-	〃	
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)	-	-	-	〃	
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	〃	

						Amount						
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Balance as at September 30, 2021	Amortisation for the period	Book value	Status of guarantee	Footnote
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		2019/10/23	5 years	〃	0.80	1,900,000	-	1,900,000	-	1,900,000	〃	
Bond C		2019/10/24	6 years	〃	0.86	500,000	-	500,000	-	500,000	〃	
Bond D		2019/10/25	7 years	〃	0.90	2,500,000	-	2,500,000	-	2,500,000	〃	
Bond E		2019/10/26	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	〃	
First debenture issue of 2021	〃											
Bond A		2021/05/14	3 years	〃	0.48	1,300,000	-	1,300,000	-	1,300,000	〃	
Bond B		〃	5 years	〃	0.54	2,100,000	-	2,100,000	-	2,100,000	〃	
Bond C		〃	7 years	〃	0.63	5,700,000	-	5,700,000	-	5,700,000	〃	
Bond D		〃	10 years	〃	0.73	2,200,000	-	2,200,000	-	2,200,000	〃	
Bond E		〃	15 years	〃	0.95	700,000	-	700,000	-	700,000	〃	
Second debenture issue of 2021	〃											
Bond A		2021/09/30	5 years	〃	0.51	2,550,000	-	2,550,000	-	2,550,000	〃	
Bond B		〃	7 years	〃	0.62	10,300,000	-	10,300,000	-	10,300,000	〃	
Bond C		〃	10 years	〃	0.70	2,400,000	-	2,400,000	-	2,400,000	〃	
Bond D		〃	15 years	〃	0.84	200,000	-	200,000	-	200,000	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	5 years	Note 2	2.25	US$600,000 thousand	US$600,000 thousand	-	-	-	〃	

						Amount						
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Balance as at September 30, 2021	Amortisation for the period	Book value	Status of guarantee	Footnote
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	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	None	
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	-	〃	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	-	〃	10 years	〃	2.50	US$600,000 thousand	-	US$600,000 thousand	-	US$600,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/8/25	7 years	〃	1.88	US$110,000 thousand	-	US$110,000 thousand	-	US$110,000 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	(227,068)	13,051,374	〃	
First convertible debenture issue of 2018	-	2018/02/12	5 years	〃	0.00	1,500,000	-	1,500,000	(32,947)	1,467,053	〃	
First convertible debenture issue of 2021	-	2021/08/05	5 years	〃	0.00	19,584,600	-	19,183,115	-	19,183,115	〃	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Major Shareholders Information

September 30, 2021

Table 13

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