HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 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' REPORT TRANSLATED FROM CHINESE

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

Opinion

We have audited the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as of December 31, 2021 and 2020, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other independent auditors, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2021 and 2020, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and generally accepted auditing standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other independent auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2021 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2021 consolidated financial statements are stated as follows:

Cut-off of hub sales revenue

Description

Refer to Note 4(35) for accounting policies on revenue recognition.

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

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

How our audit addressed the matter

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

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

B. Observed the physical count of inventory quantities held at hubs and agreed to accounting records.

Allowance for inventory valuation losses

Description

Refer to Note 4(14) for accounting policies on inventory valuation, Note 5(2)3 for uncertainty of accounting estimates and assumptions in relation to inventory valuation losses, and Note 6(8) for details of inventories. As of December 31, 2021, the Group's inventories and allowance for inventory valuation losses amounted to NT$690,728,262 thousand and NT$18,582,897 thousand, respectively.

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

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

How our audit addressed the matter

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

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

Impairment assessment on goodwill arising from the acquisition of Belkin International Inc. ("Belkin") and its subsidiaries

Description

Refer to Note 4(20) for accounting policy on impairment assessment of non-financial assets, Note 5(2)2 for the critical accounting estimates and assumptions in relation to impairment assessment of goodwill, and Note 6(14) for the details of impairment loss.

As of December 31, 2021, the Group had goodwill arising from the acquisition of Belkin and its subsidiaries for NT$10,531,410 thousand.

Impairment assessment is performed based on the value in use calculation using the discounted cash flow model to determine the recoverable amounts of the cash-generating unit ("CGU"). As the key assumptions, including expected growth rate and discount rate, used in the calculation of expected future cash flows involve significant judgment and estimation uncertainty and have a significant impact in assessing goodwill impairment, we considered the impairment assessment on goodwill arising from the acquisition of Belkin and its subsidiaries a key audit matter.

How our audit addressed the matter

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

A. Understanding and validating the key control procedures performed by management, including review and approval of financial budgets and assumptions.
B. Assessing the appropriateness of the valuation methodology used in determining the recoverable amount.
C. Involved valuation specialists to assess the reasonableness of the key assumptions, including expected growth rate, expected gross margin and discount rate used as follows:
   (a) Evaluated the assumptions used, mainly expected growth rate and expected gross margin used in the impairment assessment by comparing them to historical results, economic and industry forecast;
   (b) Benchmarked the discount rate range which is used in determining the recoverable amount against certain market data and industry research; and
   (c) Performed sensitivity analysis over key assumptions used in the model to evaluate the potential impact on the recoverable amounts.

Other matter – Reference to audits of other independent auditors

We did not audit the financial statements of certain consolidated subsidiaries. Those financial statements were audited by other independent auditors, whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements relative to these consolidated subsidiaries was based solely on the reports of other independent auditors. Total assets of those consolidated subsidiaries amounted to NT$145,992,392 thousand and NT$151,573,867 thousand, constituting 3.73% and 4.13% of the consolidated total assets as of December 31, 2021 and 2020, respectively, and total operating revenues amounted to NT$202,530,777 thousand and NT$232,746,063 thousand, constituting 3.38% and 4.34% of the consolidated total operating revenues for the years then ended, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of Hon Hai Precision Industry Co., Ltd. as at and for the years ended December 31, 2021 and 2020.

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

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

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

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

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

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

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

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

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

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

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

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

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

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

Hsu, Yung-Chien   Hsu, Sheng-Chung

for and on behalf of PricewaterhouseCoopers, Taiwan

March 23, 2022

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.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

			December 31, 2021		December 31, 2020	
	Assets	Notes	AMOUNT	%	AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 1,059,417,011	27	$ 1,232,794,015	34
1110	Financial assets at fair value through profit or loss - current	6(2)	1,332,824	-	6,285,594	-
1120	Current financial assets at fair value through other comprehensive income	6(3)	130,622	-	-	-
1136	Financial assets at amortised cost, net-current	6(4) and 8	48,008,438	1	38,783,566	1
1139	Current financial assets for hedging	6(5)	1,068,785	-	-	-
1170	Accounts receivable, net	6(6)	1,125,762,611	29	903,070,230	25
1180	Accounts receivable - related parties	7	35,455,895	1	39,414,164	1
1200	Other receivables	6(7)(12)	59,510,406	2	58,237,719	2
1210	Other receivables - related parties	7	2,777,421	-	5,285,774	-
130X	Inventory	6(8)	672,145,365	17	582,113,735	16
1410	Prepayments	7	18,057,414	1	18,664,505	-
1470	Other current assets	6(4)	10,750,494	-	-	-
11XX	**Total current assets**		3,034,417,286	78	2,884,649,302	79
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	88,481,743	2	83,681,186	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	112,718,725	3	87,074,089	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	23,449,084	1	18,786,030	1
1550	Investments accounted for using equity method	6(9)	194,593,652	5	175,199,441	5
1600	Property, plant and equipment	6(10) and 8	310,107,309	8	287,091,978	8
1755	Right-of-use assets	6(11) and 7	40,260,192	1	46,268,685	1
1760	Investment property - net	6(13)	10,356,499	-	11,083,273	-
1780	Intangible assets	6(14)	45,352,837	1	44,760,083	1
1840	Deferred income tax assets		20,443,452	-	19,946,852	1
1900	Other non-current assets	6(12)(15) and 8	28,697,615	1	15,734,671	-
15XX	**Total non-current assets**		874,461,108	22	789,626,288	21
1XXX	**Total assets**		$ 3,908,878,394	100	$ 3,674,275,590	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

			December 31, 2021		December 31, 2020	
	Liabilities and Equity	Notes	AMOUNT	%	AMOUNT	%
	Current liabilities					
2100	Short-term loans	6(17)	$ 546,372,008	14	$ 446,422,100	12
2110	Short-term notes and bills payable	6(16)	23,999,117	1	39,101,893	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	964,015	-	2,291,221	-
2170	Accounts payable		1,055,155,222	27	1,037,912,518	28
2180	Accounts payable - related parties	7	21,022,980	-	27,680,046	1
2200	Other payables	6(18) and 7	213,094,933	5	220,177,215	6
2230	Current tax liabilities		26,474,025	1	24,004,318	1
2250	Provisions for liabilities - current	6(25)	2,876,585	-	4,136,517	-
2280	Current lease liabilities	7	7,364,055	-	9,058,272	-
2320	Long-term liabilities, current portion	6(20)(21)	38,586,760	1	56,950,211	2
2399	Other current liabilities	6(19)	61,770,571	2	48,523,000	1
21XX	**Total current liabilities**		1,997,680,271	51	1,916,257,311	52
	Non-current liabilities					
2530	Corporate bonds payable	6(20)	226,258,790	6	201,691,563	5
2540	Long-term loans	6(21)	49,340,778	1	31,593,197	1
2550	Provisions for liabilities - non-current	6(25)	430,648	-	407,915	-
2570	Deferred income tax liabilities		32,228,229	1	18,805,119	1
2580	Non-current lease liabilities	7	18,217,030	1	20,390,740	1
2600	Other non-current liabilities	6(24)	11,462,530	-	10,983,336	-
25XX	**Total non-current liabilities**		337,938,005	9	283,871,870	8
2XXX	**Total liabilities**		2,335,618,276	60	2,200,129,181	60
	Equity					
	Equity attributable to owners of parent					
	Share capital	6(26)				
3110	Common stock		138,629,906	4	138,629,906	4
	Capital reserve	6(27)				
3200	Capital surplus		202,084,430	5	202,645,942	5
	Retained earnings	6(28)				
3310	Legal reserve		170,755,591	4	161,043,748	4
3320	Special reserve		87,315,126	2	102,451,720	3
3350	Unappropriated retained earnings		871,193,344	22	779,836,380	21
	Other equity interest	6(29)				
3400	Other equity interest		(89,505,893)	(2)	(87,315,126)	(2)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,380,457,310	35	1,297,277,376	35
36XX	Non-controlling interest	6(30)	192,802,808	5	176,869,033	5
3XXX	**Total equity**		1,573,260,118	40	1,474,146,409	40
	Commitments and Contingent Liabilities	9				
	Subsequent Events	11				
3X2X	**Total liabilities and equity**		$ 3,908,878,394	100	$ 3,674,275,590	100

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2021 AMOUNT	2021 %	2020 AMOUNT	2020 %
4000	Operating revenue	6(31) and 7	$ 5,994,173,882	100	$ 5,358,023,065	100
5000	Operating costs	6(8)(35)(36) and 7	(5,632,046,836)	(94)	(5,055,104,342)	(94)
5900	Net operating margin		362,127,046	6	302,918,723	6
	Operating expenses	6(35)(36)				
6100	Selling expenses		(30,505,863)	(1)	(27,243,581)	(1)
6200	General and administrative expenses		(77,592,927)	(1)	(70,737,182)	(1)
6300	Research and development expenses		(105,068,764)	(2)	(94,110,512)	(2)
6000	Total operating expenses		(213,167,554)	(4)	(192,091,275)	(4)
6900	Operating profit		148,959,492	2	110,827,448	2
	Non-operating income and expenses					
7100	Interest income	6(32)	32,456,041	1	47,934,352	1
7010	Other income	6(33)	15,183,191	-	11,887,533	-
7020	Other gains and losses	6(34)	526,797	-	7,314,465	-
7050	Finance costs	6(37)	(21,958,495)	-	(40,317,013)	-
7060	Share of profit of associates and joint ventures accounted for using equity method	6(9)	18,404,717	-	7,825,449	-
7000	Total non-operating income and expenses		44,612,251	1	34,644,786	1
7900	**Profit before income tax**		193,571,743	3	145,472,234	3
7950	Income tax expense	6(38)	(39,748,702)	-	(31,146,647)	(1)
8200	**Profit for the year**		$ 153,823,041	3	$ 114,325,587	2

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2021 AMOUNT	2021 %	2020 AMOUNT	2020 %
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gain (loss) on remeasurement of defined benefit plans	6(22)	$ 102,846	-	($ 47,626)	-
8316	Unrealised gain on valuation of financial assets at fair value through other comprehensive income	6(3)(29)(30)	21,768,401	-	19,999,225	-
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method	6(29)	1,382,226	-	497,658	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(38)	(4,162,768)	-	9,525	-
8310	Other comprehensive income that will not be reclassified to profit or loss		19,090,705	-	20,458,782	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(29)(30)	(16,100,213)	-	(15,380,879)	-
8368	Gains on hedging instrument	6(5)	230,467	-	-	-
8370	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(29)	(7,098,091)	-	2,094,637	-
8399	Income tax related to components of other comprehensive income	6(5)	(34,570)	-	-	-
8360	Other comprehensive loss that will be reclassified to profit or loss		(23,002,407)	-	(13,286,242)	-
8300	**Other comprehensive (loss) income for the year**		($ 3,911,702)	-	$ 7,172,540	-
8500	**Total comprehensive income for the year**		$ 149,911,339	3	$ 121,498,127	2
	Profit attributable to:					
8610	Owners of the parent		$ 139,320,332	3	$ 101,794,807	2
8620	Non-controlling interest		14,502,709	-	12,530,780	-
			$ 153,823,041	3	$ 114,325,587	2
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 138,007,616	3	$ 112,236,799	2
8720	Non-controlling interest		11,903,723	-	9,261,328	-
			$ 149,911,339	3	$ 121,498,127	2
	Earnings per share (in dollars)	6(39)				
9750	Basic earnings per share		$	10.05	$	7.34
9850	Diluted earnings per share		$	9.91	$	7.28

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent											
				Retained Earnings			Other Equity Interest						
	Notes	Share capital - common stock	Capital Reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	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		-	-	-	-	101,794,807	-	-	-	-	101,794,807	12,530,780	114,325,587
Other comprehensive income (loss)	6(29)	-	-	-	-	(38,101)	(10,662,513)	21,142,606	-	-	10,441,992	(3,269,452)	7,172,540
Total comprehensive income (loss)		-	-	-	-	101,756,706	(10,662,513)	21,142,606	-	-	112,236,799	9,261,328	121,498,127
Appropriations of 2019 earnings:	6(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 under the equity method	6(27)	-	10,032	-	-	22,673	-	-	-	-	32,705	-	32,705
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	3,252,539	-	-	(4,452)	-	-	-	-	3,248,087	-	3,248,087
Increase in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	7,966,634	7,966,634
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	(4,656,501)	-	4,656,501	-	-	-	-	-
Balance at December 31, 2020		$ 138,629,906	$ 202,645,942	$ 161,043,748	$ 102,451,720	$ 779,836,380	($ 124,551,979)	$ 37,236,853	$ -	($ 15,194)	$ 1,297,277,376	$ 176,869,033	$ 1,474,146,409
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		-	-	-	-	139,320,332	-	-	-	-	139,320,332	14,502,709	153,823,041
Other comprehensive income (loss)	6(29)	-	-	-	-	82,277	(21,760,979)	20,200,341	165,645	-	(1,312,716)	(2,598,986)	(3,911,702)
Total comprehensive income (loss)		-	-	-	-	139,402,609	(21,760,979)	20,200,341	165,645	-	138,007,616	11,903,723	149,911,339
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)	-	(4,642,079)	-	-	1,185,792	-	-	-	-	(3,456,287)	-	(3,456,287)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	3,744,555	-	-	-	-	-	-	-	3,744,555	-	3,744,555
Increase in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	4,030,052	4,030,052
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	795,774	-	(795,774)	-	-	-	-	-
Due to recognition of equity component of convertible bonds issued	6(20)(27)	-	336,012	-	-	-	-	-	-	-	336,012	-	336,012
Balance at December 31, 2021		$ 138,629,906	$ 202,084,430	$ 170,755,591	$ 87,315,126	$ 871,193,344	($ 146,312,958)	$ 56,641,420	$ 165,645	($ 15,194)	$ 1,380,457,310	$ 192,802,808	$ 1,573,260,118

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31 2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 193,571,743	$ 145,472,234
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(35)	70,125,301	60,952,265
Amortisation	6(35)	5,355,858	4,161,469
Cost of share-based payments	6(36)	2,462,747	4,403,815
(Reversal of allowance) provision for doubtful accounts and sales discount	12(2)	(658,060)	1,705,559
Impairment loss	6(34)	340,910	959,481
(Gain) loss on disposal of property, plant and equipment, net	6(34)	(1,403,856)	873,283
Gain on financial assets or liabilities at fair value through profit or loss, net	6(34)	(2,531,148)	(13,727,567)
Share of profit of associates and joint ventures accounted for using equity method	6(9)	(18,404,717)	(7,825,449)
Gain on disposal of investments	6(34)	(2,938,622)	(633,645)
Interest expense	6(37)	21,802,778	40,148,900
Interest income	6(32)	(32,456,041)	(47,934,352)
Dividend income	6(33)	(10,255,146)	(4,891,042)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		2,084,199	9,572,395
Hedging instruments		(872,887)	-
Notes receivable		(474,576)	190,805
Accounts receivable		(222,942,664)	83,147,102
Accounts receivable due from related parties		3,959,755	6,788,779
Other receivables		(2,486,599)	(5,026,811)
Inventories		(92,416,772)	(66,341,558)
Prepayments		607,091	1,231,069
Changes in operating liabilities			
Accounts payable		16,082,865	167,233,525
Accounts payable to related parties		(6,657,066)	(7,829,082)
Other payables		(2,824,458)	18,463,204
Provisions for liabilities		(1,237,199)	1,449,186
Contract liabilities		(3,869,649)	1,751,652
Other current liabilities		17,057,120	9,687,771
Accrued pension liabilities		(107,570)	16,324
Cash (outflow) inflow generated from operations		(69,086,663)	403,999,312
Income taxes paid		(29,125,721)	(26,375,395)
Net cash flows (used in) from operating activities		(98,212,384)	377,623,917

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31 2021	2020
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		($ 12,937,297)	($ 12,793,651)
Proceeds from disposal of financial assets at fair value through profit or loss		895,727	14,729,300
(Acquisition) disposal of financial assets at amortised cost-current		(11,040,305)	14,171,311
Acquisition of financial assets at amortised cost-non-current		(6,841,404)	(7,420,291)
Proceeds from disposal of financial assets at amortised cost		2,177,550	1,279,800
Acquisition of financial assets at fair value through other comprehensive income		(6,588,694)	(5,150,525)
Proceeds from disposal of financial assets at fair value through other comprehensive income		2,854,295	3,326,838
Decrease in other receivables due from related parties		3,818,959	17,101,208
Decrease in other receivables		1,478,468	-
Increase in other current assets		(8,935,061)	-
Net cash flow from acquisition of subsidiaries		(4,880,142)	(1,211,884)
Proceeds from disposal of subsidiaries		(879,654)	-
Acquisition of investments accounted for using equity method		(8,914,530)	(3,131,377)
Proceeds from disposal of investments accounted for using equity method		1,252,721	657,350
Acquisition of property, plant and equipment	6(41)	(92,295,684)	(65,500,041)
Proceeds from disposal of property, plant and equipment	6(41)	7,769,102	6,104,599
Proceeds from disposal of investment property		341,796	-
Acquisition of right-of-use assets		(1,193,845)	(1,495,068)
Proceeds from disposal of right-of-use assets		-	397,145
Acquisition of intangible assets		(1,009,445)	(541,250)
Decrease in other non-current assets		(15,702,745)	(375,283)
Dividends received		23,298,892	10,168,019
Interest received		35,109,420	62,711,773
Investing activities		139,314	1,557,802
Net cash flows (used in) from investing activities		(92,082,562)	34,585,775
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans		99,435,408	65,556,050
(Decrease) increase in short-term notes and bills payable		(15,129,779)	8,549,712
Proceeds from issuing bonds		62,180,438	72,922,000
Repayments of bonds		(40,506,000)	(40,199,748)
Proceeds from long-term debt		23,144,614	1,877,645
Repayments of long-term debt		(16,526,109)	(12,043,607)
Increase in other non-current liabilities		507,550	449,683
Payment of lease liabilities		(10,805,466)	(7,701,599)
Changes in non-controlling interests	6(30)	2,322,773	3,110,549
Cash dividends paid to non-controlling interest	6(30)	(3,292,721)	(2,685,915)
Proceeds from issuing shares by subsidiaries to non-controlling interests	6(30)	5,000,000	-
Interest paid		(26,597,352)	(56,728,260)
Cash dividends paid	6(28)	(55,451,962)	(58,224,561)
Net cash flows from (used in) financing activities		24,281,394	(25,118,051)
Net effect of changes in foreign currency exchange rates		(7,363,452)	(12,161,988)
Net (decrease) increase in cash and cash equivalents		(173,377,004)	374,929,653
Cash and cash equivalents at beginning of year		1,232,794,015	857,864,362
Cash and cash equivalents at end of year		$ 1,059,417,011	$ 1,232,794,015

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 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 authorized for issuance by the Board of Directors on March 23, 2022.

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
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	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”, International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC

Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”).

(2) Basis of preparation

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

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

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

(c) Defined benefit liabilities 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 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	December 31, 2021	December 31, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	(b) (c) (e) (f) (g) (h)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	
"	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments and provides planning, advisory and business operation and management services; its investees are primarily engaged in manufacturing and sale of computer terminal monitors and related components, data storage and processing equipment	100	100	
"	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	

Investor	Subsidiary	Main Business Activities	Ownership (%) December 31, 2021	Ownership (%) December 31, 2020	Note
Hon Hai Precision Industry Co., Ltd.	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	
"	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	
"	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in providing FTTH broadband rental service, researching and manufacturing of routers	100	100	
"	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	
"	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	
"	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	

			Ownership (%)		
Investor	Subsidiary	Main Business Activities	December 31, 2021	December 31, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	
"	Foxconn International Inc.	Patent applications in America	100	100	
"	Altus Technology Inc.	Leasing services	100	100	
"	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	
"	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	
"	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	

Investor	Subsidiary	Main Business Activities	Ownership (%) December 31, 2021	Ownership (%) December 31, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	
"	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	100	
"	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	
"	Fenix Industria De Electronicos Ltda.	Manufacturing WIFI cards and modules	100	100	
"	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, bluetooth module, set-top box and optical network terminal	100	100	
"	Asia Pacific Telecom Co., Ltd.	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	

Investor	Subsidiary	Main Business Activities	Ownership (%) December 31, 2021	Ownership (%) December 31, 2020	Note
Hon Hai Precision Industry Co., Ltd.	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)
"	Socle Technology Corporation	Design, manufacture and sale of electronic components and software	100	100	
"	Hon Young Semiconductor Corporation	Design, manufacture and sale of electronic components and software	100	-	(d)

(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, the Group remeasured any investment retained in the investee at its fair value. The fair value amounting to $2,231,300 was regarded as the cost on initial recognition of an investment in the associate, and a gain on disposal amounting to $759,188 was recognised.

(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 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, the Group’s shareholding ratio in Linksys decreased to 49% while Fortinet held a 51% equity interest in Linksys. As a result, the Group lost control over Linksys and was not anymore included in the consolidated financial statements. A gain on deemed disposal amounting to $144,167 was recognised at the date when control was lost. Also, the Group remeasured any investment retained in the investee at its fair value. That fair value amounting to $4,350,850 was regarded as the cost on initial recognition of an investment in the associate.

(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) Foxconn Interconnect Technology Limited, a subsidiary of the Group, issued 175,787 thousand new shares to acquire a 100% equity interest in Sound Legend Limited and its subsidiaries in October 2021. The acquirees have been included in the consolidated financial statements since the acquisition date.

(h) FIH Mobile Limited, a subsidiary of the Group, and Mobile Drive Netherlands B.V. (“Mobile Drive”), a wholly-owned subsidiary of FIH Mobile Limited, entered into a joint venture agreement with Stellantis N.V. (“Stellantis”), a listed company in NYSE, in August 2021, whereby Stellantis acquired a 50% equity interest in Mobile Drive for a consideration of USD 40 million, and FIH Mobile Limited and its subsidiaries transferred part of its assets and liabilities to Mobile Drive for the remaining 50% equity interest. The closing of the joint venture agreement took place on December 31, 2021. As of December 31, 2021, the Group lost control over Mobile Drive and was not anymore included in the consolidated financial statements. A gain on deemed disposal amounting to $977,969 was recognised at the date when control was lost. Also, the Group remeasured the remaining 50% equity interest at its fair value. The fair value amounting to $1,107,200 was regarded as the cost on initial recognition of an investment in the associate or joint venture.

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

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

E. Significant restrictions: None.

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

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

Name of subsidiary	Principal place of business	Non-controlling interest December 31, 2021 Amount	Ownership %	Non-controlling interest December 31, 2020 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 21,848,824	37%	$ 22,199,143	38%	
Foxconn Ventures Pte. Ltd.	Singapore	24,232,208	46%	23,229,225	46%	
Foxconn Interconnect Technology Limited	Cayman	18,134,896	27%	15,483,980	25%	
Foxconn Industrial Internet Co., Ltd.	China	82,940,552	16%	72,472,774	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	20,254,098	64%	18,972,448	59%	
		$167,410,578		$152,357,570		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited December 31, 2021	FIH Mobile Limited December 31, 2020
Current assets	$ 131,508,372	$ 135,501,090
Non-current assets	34,009,475	36,292,395
Current liabilities	(104,582,929)	(111,336,542)
Non-current liabilities	(944,912)	(1,159,695)
Total net assets	$ 59,990,006	$ 59,297,248

	Foxconn Interconnect Technology Limited December 31, 2021	Foxconn Interconnect Technology Limited December 31, 2020
Current assets	$ 83,977,909	$ 81,114,425
Non-current assets	54,606,550	51,002,668
Current liabilities	(53,621,059)	(50,978,118)
Non-current liabilities	(18,653,663)	(18,756,900)
Total net assets	$ 66,309,737	$ 62,382,075

	Foxconn Ventures Pte. Ltd. December 31, 2021	Foxconn Ventures Pte. Ltd. December 31, 2020
Current assets	$ 31,119,029	$ 26,545,134
Non-current assets	22,142,180	24,903,894
Current liabilities	(3,608)	(4,025)
Total net assets	$ 53,257,601	$ 51,445,003

	Foxconn Industrial Internet Co., Ltd.	
	December 31, 2021	December 31, 2020
Current assets	$ 1,078,758,555	$ 932,125,404
Non-current assets	84,233,218	62,506,190
Current liabilities	(615,401,243)	(528,560,676)
Non-current liabilities	(25,221,357)	(10,377,869)
Total net assets	$ 522,369,173	$ 455,693,049

	Asia Pacific Telecom Co., Ltd.	
	December 31, 2021	December 31, 2020
Current assets	$ 3,735,274	$ 8,171,700
Non-current assets	41,923,322	31,504,947
Current liabilities	(10,614,860)	(6,974,568)
Non-current liabilities	(5,660,621)	(2,962,107)
Total net assets	$ 29,383,115	$ 29,739,972

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Years ended December 31,	
	2021	2020
Revenue and other operating revenue	$ 250,449,174	$ 274,842,128
Profit (loss) for the year from continuing operations	1,580,408	(5,136,859)
Other comprehensive income, net of tax	1,286,387	4,883,944
Total comprehensive income (loss) for the year	$ 2,866,795	($ 252,915)
Comprehensive income (loss) attributable to non-controlling interest	$ 1,040,796	($ 195,740)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2021	2020
Revenue and other operating revenue	$ 121,671,014	$ 126,032,636
Profit for the year from continuing operations	3,831,292	1,257,219
Other comprehensive income, net of tax	916,291	2,082,995
Total comprehensive income for the year	$ 4,747,583	$ 3,340,214
Comprehensive income attributable to non-controlling interest	$ 1,307,600	$ 900,428
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2021	2020
Revenue and other operating revenue	$ -	$ -
Profit for the year from continuing operations	3,733,804	10,632,011
Other comprehensive loss, net of tax	(85,383)	(2,303,007)
Total comprehensive income for the year	$ 3,648,421	$ 8,329,004
Comprehensive income attributable to non-controlling interest	$ 1,660,032	$ 3,789,697
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2021	2020
Revenue and other operating revenue	$ 1,906,776,870	$ 1,846,851,234
Profit for the year from continuing operations	86,546,404	74,980,558
Other comprehensive loss, net of tax	(2,019,594)	(37,959)
Total comprehensive income for the year	$ 84,526,810	$ 74,942,599
Comprehensive income attributable to non-controlling interest	$ 13,434,187	$ 11,792,663
Dividends paid to non-controlling interest	$ 3,292,721	$ 2,685,915

	Asia Pacific Telecom Co., Ltd.	
	Years ended December 31,	
	2021	2020
Revenue and other operating revenue	$ 12,646,665	$ 13,587,443
Loss for the year from continuing operations	(5,374,141)	(5,819,980)
Other comprehensive income, net of tax	16,998	858
Total comprehensive loss for the year	($ 5,357,143)	($ 5,819,122)
Comprehensive loss attributable to non-controlling interest	($ 3,250,027)	($ 3,669,850)
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	FIH Mobile Limited	
	Years ended December 31,	
	2021	2020
Net cash provided by (used in) operating activities	$ 7,879,437	($ 17,603,061)
Net cash (used in) provided by investing activities	(2,440,735)	14,737,118
Net cash (used in) provided by financing activities	(3,105,805)	7,932,819
Effect of exchange rates on cash and cash equivalents	618,993	1,599,237
Increase in cash and cash equivalents	2,951,890	6,666,113
Cash and cash equivalents, beginning of year	49,839,089	46,079,951
Cash and cash equivalents, end of year	$ 52,790,979	$ 52,746,064

	Foxconn Interconnect Technology Limited	
	Years ended December 31,	
	2021	2020
Net cash provided by operating activities	$ 2,377,937	$ 3,400,496
Net cash used in investing activities	(6,113,379)	(10,507,921)
Net cash provided by financing activities	3,310,138	2,105,467
Effect of exchange rates on cash and cash equivalents	518,717	1,413,507
Increase (decrease) in cash and cash equivalents	93,413	(3,588,451)
Cash and cash equivalents, beginning of year	21,458,797	25,407,321
Cash and cash equivalents, end of year	$ 21,552,210	$ 21,818,870

	Foxconn Ventures Pte. Ltd.	
	Years ended December 31,	
	2021	2020
Net cash provided by operating activities	$ 15,159	$ 82,297
Net cash provided by investing activities	5,367,802	12,167,737
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	5,382,961	12,250,034
Cash and cash equivalents, beginning of year	26,100,973	15,425,649
Cash and cash equivalents, end of year	$ 31,483,934	$ 27,675,683

	Foxconn Industrial Internet Co., Ltd.	
	Years ended December 31,	
	2021	2020
Net cash provided by operating cactivities	$ 37,903,091	$ 32,943,047
Net cash used in investing activities	(30,844,367)	(27,659,807)
Net cash provided by financing activities	20,706,262	34,921,791
Effect of exchange rates on cash and cash equivalents	(2,663,560)	(2,860,756)
Increase in cash and cash equivalents	25,101,426	37,344,275
Cash and cash equivalents, beginning of year	327,103,839	283,994,561
Cash and cash equivalents, end of year	$ 352,205,265	$ 321,338,836

	Asia Pacific Telecom Co., Ltd.	
	Years ended December 31,	
	2021	2020
Net cash (used in) provided by operating activities	($ 61,176)	$ 1,107,170
Net cash used in investing activities	(14,265,561)	(1,094,815)
Net cash provided by (used in) financing activities	9,159,018	(2,344,696)
Effect of exchange rates on cash and cash equivalents	-	30
Decrease in cash and cash equivalents	(5,167,719)	(2,332,311)
Cash and cash equivalents, beginning of year	5,871,722	8,204,093
Cash and cash equivalents, end of year	$ 704,003	$ 5,871,782

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) Financial assets at fair value through other comprehensive income

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

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

(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) Financial assets at amortised cost

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

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

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

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

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

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

(10) Accounts and notes receivable

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

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

C. The Group's operating pattern of accounts receivable that are expected to be factored is for the purpose of 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.

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

A. For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are 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.

(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 December 31, 2021, the Group recognised goodwill after impairment assessment of

$16,186,060.

C. Evaluation of inventories

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

As of December 31, 2021, the carrying amount of inventories was $672,145,365.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	December 31, 2021	December 31, 2020
Cash on hand and revolving funds	$ 51,098	$ 146,814
Checking accounts and demand deposits	863,465,237	1,008,741,819
Cash equivalents - Time deposits	195,900,676	215,392,563
Cash equivalents - Repo bonds	-	8,512,819
	$ 1,059,417,011	$ 1,232,794,015

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

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

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

	December 31, 2021	December 31, 2020
Assets		
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Beneficiary certificates	$ 692,429	$ 535,164
Derivatives	640,395	5,750,430
	$ 1,332,824	$ 6,285,594
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	$ 2,686,506	$ 3,187,930
Beneficiary certificates	84,082,306	79,443,386
Derivatives	1,712,931	1,049,870
	$ 88,481,743	$ 83,681,186

Liabilities	December 31, 2021	December 31, 2020
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Derivatives	($ 964,015)	($ 2,291,221)

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:

	Years ended December 31, 2021	Years ended December 31, 2020
Equity instruments	$ 561,876	$ 1,975,357
Beneficiary certificates	2,139,084	9,686,785
Derivatives	(169,812)	2,065,425
	$ 2,531,148	$ 13,727,567

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

	December 31, 2021		
	Contract amount (Nominal Principal in thousands)		Contract period
Derivative Financial Assets			
Current items:			
Cross currency swap contracts	USD (BUY)	260,000	2021.06.11~2022.05.16
	TWD (SELL)	7,199,800	2021.06.11~2022.05.16
Foreign exchange forward contracts	RMB (BUY)	18,560,709	2021.10.08~2022.05.20
	MXN (BUY)	1,814,646	2021.12.24~2022.02.25
	KRW (BUY)	536,470,000	2021.12.21~2022.01.24
	USD (BUY)	321,000	2021.12.09~2022.02.18
	THB (BUY)	1,340,560	2021.12.27~2022.01.19
	RMB (SELL)	639,880	2021.12.15~2022.02.18
	BRL (SELL)	1,229,453	2021.12.09~2022.01.13
	USD (SELL)	3,465,500	2021.10.08~2022.05.20
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, 2021		
	Contract amount (Nominal Principal in thousands)		Contract period
Derivative Financial Liabilities			
Current items:			
Cross currency swap contracts	USD (BUY)	1,390,000	2021.04.23~2022.08.24
	JPY (BUY)	20,000,000	2021.12.07~2022.06.28
	RMB (BUY)	407,000	2021.12.06~2022.01.14
	TWD (SELL)	45,543,941	2021.04.23~2022.08.24
Foreign exchange forward contracts	USD (BUY)	2,909,970	2021.11.16~2022.04.29
	RMB (BUY)	1,171,676	2021.12.02~2022.02.28
	USD (SELL)	183,000	2021.12.02~2022.02.28
	CZK (SELL)	6,606,134	2021.12.16~2022.02.22
	RMB (SELL)	12,150,153	2021.11.26~2022.02.22
	MXN (SELL)	4,457,349	2021.12.22~2022.04.29
	INR (SELL)	37,827,250	2021.11.16~2022.02.22

	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

(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 in 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	December 31, 2021	December 31, 2020
Current items:		
Debt instruments	$ 130,622	$ -
Non-current items:		
Debt instruments	$ 43,542	$ 174,184
Equity instruments	58,213,437	55,311,926
Fair value adjustments	54,461,746	31,587,979
	$ 112,718,725	$ 87,074,089

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:

	Years ended December 31,	
	2021	2020
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income	$ 21,768,401	$ 19,999,225
Cumulative gains (losses) reclassified to retained earnings due to derecognition	$ 795,774	($ 4,656,501)
Dividend income recognised in profit or loss	$ 557,146	$ 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	December 31, 2021	December 31, 2020
Current items:		
Time deposits with maturity over three months	$ 47,684,955	$ 36,252,968
Refundable deposits	-	1,815,433
Restricted bank deposits	146,545	468,414
Pledged time deposits	176,938	246,751
	$ 48,008,438	$ 38,783,566

Items		December 31, 2021		December 31, 2020
Non-current items:				
Financial bonds-trust fund	$	9,143,610	$	11,321,960
Time deposits with maturity over twelve months		14,194,221		6,010,077
Restricted bank deposits		57,901		1,400,641
Pledged time deposits		53,352		53,352
	$	23,449,084	$	18,786,030
Other current assets	$	10,750,494	$	-

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

	Years ended December 31,			
		2021		2020
Interest income	$	2,710,396	$	3,867,799

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of December 31, 2021, the Group has invested a total of RMB 35 billion and has redeemed RMB 14 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.

E. The other current assets are mainly investment performance bond.

(5) Hedging financial assets and liabilities

		December 31, 2021
		Current assets
Cash flow hedges:		
Exchange rate risk		
Foreign exchange forward contracts	$	1,068,785

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 the acceptable range based on the Group's risk management policies.

B. The forecast transactions which are 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 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, and the 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:

		December 31, 2021		
Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange	RMB (BUY)	23,259,750	2021.10.21~2022.05.26
	forward contracts	USD (SELL)	3,590,000	2021.10.21~2022.05.26

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	1,580,536
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(1,384,639)
At December 31	$ 195,897

(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 and recognised 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, 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

	December 31, 2021	December 31, 2020
Notes receivable	$ 724,077	$ 249,501
Accounts receivable	1,132,576,254	909,750,714
Less: Allowance for uncollectible accounts	(7,537,720)	(6,929,985)
	$ 1,125,762,611	$ 903,070,230

A. As of December 31, 2021 and 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 December 31, 2021 and 2020, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of $97,923,986 and $109,052,508, 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 December 31, 2021 and 2020, the relevant information of accounts receivable factored but unsettled were as follows:

December 31, 2021			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 47,478,385	$ 47,478,385	$ 47,478,385	$ -

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	$ -

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

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

E. For the years ended December 31, 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

	December 31, 2021	December 31, 2020
Tax refund receivable	$ 34,931,286	$ 30,296,437
Interest receivable	10,593,862	13,230,731
Loans to others	703,187	2,181,655
Others	13,282,071	12,528,896
	$ 59,510,406	$ 58,237,719

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

	December 31, 2021	December 31, 2020
Raw materials	$ 277,215,967	$ 184,832,767
Work in process	130,957,036	124,724,802
Finished goods	224,581,205	268,629,479
Inventory in transit	57,974,054	30,145,057
	690,728,262	608,332,105
Less: Allowance for inventory obsolescence and market price decline	(18,582,897)	(26,218,370)
	$ 672,145,365	$ 582,113,735

Expenses and losses incurred on inventories for the years ended December 31, 2021 and 2020 were as follows:

	For the years ended December 31,	
	2021	2020
Cost of inventories sold	$ 5,650,193,666	$ 5,057,980,656
(Gain from price recovery) loss on inventory obsolescence and market price decline	(5,237,663)	2,441,825
Revenue from sale of scraps	(13,338,531)	(5,711,177)
Others	429,364	393,038
	$ 5,632,046,836	$ 5,055,104,342

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 year ended December 31, 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	10,000,630	3,131,377
Deemed disposal of investments accounted for using equity method	7,689,350	-
Disposal of investments accounted for using equity method	(379,750)	(23,705)
Earnings distribution of investments accounted for using equity method	(4,984,744)	(5,262,181)
Share of profit or loss of investments accounted for using equity method	18,404,717	7,825,449
Changes in retained earnings	1,185,792	22,673
Changes in capital surplus	(4,642,079)	10,032
Changes in other equity items	(5,715,865)	2,592,295
Others	(2,163,840)	(1,728,141)
At December 31	$ 194,593,652	$ 175,199,441

A. For the year ended December 31, 2021, the Group either disposed its equity interest or did not participate in the capital increase of certain subsidiaries proportionally to its interest, thereby reducing its shareholding ratios in the subsidiaries, Cybertan Technology Corporation, Linksys Holdings, Inc. and Mobile Drive Netherlands B.V. As a result, the Group lost control over the aforementioned subsidiaries, and remeasured any investment retained in the investees at their fair values totalling $7,689,350. The related gain on deemed disposals amounting to $1,881,324 was recognised for the year ended December 31, 2021. Details are provided in Note 4(3).

B. Associates

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

Company name	Principal place of business	Shareholding ratio December 31, 2021	Shareholding ratio December 31, 2020	Nature of relationship	Method of measurement
Sharp Corporation	Japan	36%	42%	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	32%	Supplier	Equity method

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

<u>Balance sheet</u>

	Sharp Corporation	
	December 31, 2021	December 31, 2020
Current assets	$ 297,235,153	$ 328,978,941
Non-current assets	176,118,468	206,441,054
Current liabilities	(205,544,287)	(258,063,115)
Non-current liabilities	(163,303,108)	(191,282,832)
Total net assets	104,506,226	86,074,048
Effect of accounting principles	1,595,032	(5,682,633)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	94,474,710	110,989,019
Total net assets after adjustment	$ 200,575,968	$ 191,380,434
Share in associate's net assets (Note)	$ 71,625,206	$ 73,338,398
Goodwill	12,061,814	12,197,171
Others	(2,476,211)	(670,048)
Carrying amount of the associate	$ 81,210,809	$ 84,865,521

Note 1: In February 2021, Sharp Corporation retired all its Class C shares and issued common shares to ES Platform Limited. Consequently, the Group's equity interest in Sharp Corporation decreased from 42% to 36%, and the Group decreased capital surplus and investments accounted for using equity method amounting to $6,442,516 due to the change in net equity of associate as the Group did not subscribe to the issuance of new shares in proportion to its ownership.

Note 2: As of December 31, 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.	
	December 31, 2021	December 31, 2020
Current assets	$ 118,841,902	$ 113,612,184
Non-current assets	55,529,325	55,497,536
Current liabilities	(61,926,993)	(58,012,616)
Non-current liabilities	(1,480,365)	(828,349)
Total net assets	$ 110,963,869	$ 110,268,755
Share in associate's net assets	$ 32,706,669	$ 32,501,783
Goodwill	338,190	338,190
Others	49,938	(592,437)
Carrying amount of the associate	$ 33,094,797	$ 32,247,536

	Zhen Ding Technology Holding Limited	
	December 31, 2021	December 31, 2020
Current assets	$ 95,935,034	$ 99,312,005
Non-current assets	99,820,260	81,808,482
Current liabilities	(56,879,726)	(63,423,798)
Non-current liabilities	(25,355,629)	(13,658,813)
Total net assets	$ 113,519,939	$ 104,037,876
Share in associate's net assets	$ 27,214,691	$ 25,297,197
Others	22,225	122,937
Carrying amount of the associate	$ 27,236,916	$ 25,420,134

Statement of comprehensive income

	Sharp Corporation	
	Years ended December 31,	
	2021	2020
Revenue	$ 639,290,372	$ 645,878,758
Income for the year from continuing operations	20,456,203	2,500,510
Other comprehensive income, net of tax	15,590,382	865,144
Total comprehensive income	36,046,585	3,365,654
Effect of accounting principles	6,245,393	5,383,833
Total comprehensive income after adjustment	$ 42,291,978	$ 8,749,487
Dividends received from associates	$ 1,689,236	$ 1,105,471

	Foxconn Technology Co., Ltd.	
	Years ended December 31,	
	2021	2020
Revenue	$ 104,855,725	$ 104,789,599
Income for the year from continuing operations	4,414,636	4,686,123
Other comprehensive (loss) income, net of tax	(1,124,558)	513,048
Total comprehensive income	$ 3,290,078	$ 5,199,171
Dividends received from associates	$ 750,457	$ 1,042,301

	Zhen Ding Technology Holding Limited	
	Years ended December 31,	
	2021	2020
Revenue	$ 155,022,197	$ 131,278,537
Income for the year from continuing operations	13,694,368	11,508,290
Other comprehensive (loss) income, net of tax	(1,113,422)	1,194,101
Total comprehensive income	$ 12,580,946	$ 12,702,391
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 December 31, 2021 and 2020, the carrying amount of the Group's individually immaterial associates amounted to $53,051,130 and $32,666,250, respectively.

	Years ended December 31,	
	2021	2020
Income for the year from continuing operations	$ 11,180,528	$ 7,256,748
Other comprehensive income, net of tax	445,829	1,371,830
Total comprehensive income	$ 11,626,357	$ 8,628,578

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

	December 31, 2021	December 31, 2020
Sharp Corporation	$ 70,459,734	$ 95,941,221
Foxconn Technology Co., Ltd.	27,058,132	22,263,548
Zhen Ding Technology Holding Limited	30,704,321	32,828,781
	$ 128,222,187	$ 151,033,550

(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	46,848	5,014,152	37,754,895	1,991,809	23,279,488	25,649,927	93,737,119
Transfers	-	14,229,203	5,066,559	616,245	7,176,543	(28,833,502)	(1,744,952)
Acquired from business combinations	-	43,627	1,120,760	24,793	18,342	1,001	1,208,523
Disposals	(687,913)	(196,392)	(3,940,609)	(301,955)	(1,584,466)	(387,868)	(7,099,203)
Depreciation charge	-	(12,016,267)	(23,778,002)	(3,414,298)	(20,277,199)	-	(59,485,766)
Impairment loss	-	(340,910)	-	-	-	-	(340,910)
Net exchange differences	(601,172)	(810,913)	(801,911)	(19,481)	(1,686)	(1,024,317)	(3,259,480)
Closing net book amount as at December 31	$ 11,088,299	$ 121,482,320	$ 79,854,307	$ 8,560,244	$ 57,831,190	$ 31,290,949	$ 310,107,309
At December 31, 2021							
Cost	$ 11,088,299	$ 230,689,468	$ 287,474,102	$ 47,391,725	$ 179,441,556	$ 31,290,949	$ 787,376,099
Accumulated depreciation and impairment	-	(109,207,148)	(207,619,795)	(38,831,481)	(121,610,366)	-	(477,268,790)
	$ 11,088,299	$ 121,482,320	$ 79,854,307	$ 8,560,244	$ 57,831,190	$ 31,290,949	$ 310,107,309

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

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 periods 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. It does not enjoy the right to extend the lease term. 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:

	December 31, 2021	December 31, 2020
	Carrying amount	Carrying amount
Land and land use right	$ 17,078,178	$ 18,525,528
Buildings	22,338,115	25,881,653
Other equipment	843,899	1,861,504
	$ 40,260,192	$ 46,268,685

	Years ended December 31,	
	2021	2020
	Depreciation charge	Depreciation charge
Land and land use right	$ 1,012,696	$ 821,887
Buildings	8,813,673	8,194,638
Other equipment	813,166	404,361
	$ 10,639,535	$ 9,420,886

D. For the years ended December 31, 2021 and 2020, the additions to right-of-use assets were $11,931,110 and $16,428,979, respectively.

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

	Years ended December 31,	
	2021	2020
Items affecting profit or loss		
Interest expense on lease liabilities	$ 1,300,151	$ 1,193,246
Expense on short-term lease contracts	$ 3,967,179	$ 4,084,492

F. For the years ended December 31, 2021 and 2020, the Group’s total cash outflow for leases were $17,266,641 and $14,077,260, 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:

	December 31, 2021	December 31, 2020
No later than one year	$ 456,976	$ 467,917
Later than one year but not later than five years	1,015,846	1,517,607
	$ 1,472,822	$ 1,985,524

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

	December 31, 2021	
	Current	Non-current
Undiscounted lease payments	$ 456,976	$ 1,015,846
Unearned finance income	(17,016)	(21,611)
Net investment in lease	$ 439,960	$ 994,235

	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

The net investment in the financial lease is 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 year ended December 31		
Opening net book amount as at January 1	$ 11,083,273	$ 4,419,912
Transfer in	452,211	7,411,747
Transfer out	(220,594)	-
Disposal of subsidiaries	(66,043)	-
Depreciation charge	(841,596)	(737,696)
Net exchange differences	(50,752)	(10,690)
Closing net book amount as at December 31	$ 10,356,499	$ 11,083,273
At December 31		
Cost	$ 15,688,409	$ 15,528,707
Accumulated depreciation and impairment	(5,331,910)	(4,445,434)
	$ 10,356,499	$ 11,083,273

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

	Years ended December 31,	
	2021	2020
Rental income from the lease of the investment property	$ 1,000,030	$ 894,888
Direct operating expenses arising from the investment property that generated rental income for the year	$ 841,596	$ 737,696

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 years ended December 31, 2021 and 2020.

C. The fair value of the investment property held by the Group as at December 31, 2021 and 2020 was $31,642,398 and $28,531,066, 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 amortisation 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
Transfers	-	-	-	-	-	-	2,369,522	2,369,522
Additions	-	-	91,999	-	-	-	1,007,446	1,099,445
Acquired from business combinations	3,479,980	-	-	-	57,371	-	-	3,537,351
Disposals	-	-	(1,031)	(241,244)	-	-	(70,315)	(312,590)
Disposal of subsidiaries	(1,820,650)	-	-	-	(140,190)	-	-	(1,960,840)
Amortisation charge	-	(924,746)	(284,932)	(440,931)	(599,022)	(154,635)	(1,027,292)	(3,431,558)
Net exchange differences	(390,165)	-	(30,332)	(172,328)	(48,217)	(34,707)	(32,827)	(708,576)
Closing net book amount as at December 31	$16,186,060	$ 8,936,939	$ 1,153,742	$ 8,074,424	$ 7,644,030	$ 1,111,108	$ 2,246,534	$45,352,837
At December 31								
Cost	$18,469,923	$14,581,255	$ 4,301,379	$ 9,009,831	$10,192,291	$ 1,610,976	$ 8,174,975	$66,340,630
Accumulated amortisation and impairment	(2,283,863)	(5,644,316)	(3,147,637)	(935,407)	(2,548,261)	(499,868)	(5,928,441)	(20,987,793)
	$16,186,060	$ 8,936,939	$ 1,153,742	$ 8,074,424	$ 7,644,030	$ 1,111,108	$ 2,246,534	$45,352,837

At January 1, 2020	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Total
	2020						
Cost	$ 17,880,175	$ 14,169,255	$ 4,805,694	$ 9,721,511	$ 4,239,016	$ 1,744,836	$ 52,560,487
Accumulated amortisation and impairment	(2,473,634)	(3,810,083)	(2,911,823)	(305,822)	(1,468,219)	(210,553)	(11,180,134)
	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
Opening net book amount as at January 1	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
Acquired through business combinations	-	-	142,697	-	6,360,000	-	6,502,697
Additions	-	412,000	26,487	102,763	-	-	541,250
Amortisation charge	-	(909,487)	(352,563)	(236,257)	(641,298)	(162,968)	(2,302,573)
Purchase price allocation	187,712	-	-	-	-	-	187,712
Net exchange differences	(677,358)	-	(332,454)	(353,268)	(115,411)	(70,865)	(1,549,356)
Closing net book amount as at December 31	$ 14,916,895	$ 9,861,685	$ 1,378,038	$ 8,928,927	$ 8,374,088	$ 1,300,450	$ 44,760,083
At December 31							
Cost	$ 17,266,764	$ 14,581,255	$ 4,323,547	$ 9,447,950	$ 10,386,924	$ 1,657,536	$ 57,663,976
Accumulated amortisation 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

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, but the Group did not participate in the capital increase. 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. The Group subsequently reduced the goodwill due to the disposal of Linksys, a subsidiary of Belkin. As of December 31, 2021, the balance of goodwill from the acquisition of Belkin amounted to $10,531,410. 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 expected revenue growth rate based on past performance and their expectations of market development. The long-term weighted average growth rates used are consistent with the projection included in industry reports. Pre-tax discount rate used reflects the risk premium of the segment and operating region.

The assumptions used in the main assessment as of December 31, 2021 are as follows:

Five-year compound revenue growth rate	9.7%
Long-term growth rate	2%
Pre-tax discount rate	17.2%

Based on the above assessment, there is no impairment loss on goodwill as of December 31, 2021.

D. The details of amortisation are as follows:

	Years ended December 31,	
	2021	2020
Operating costs and operating expenses	$ 3,431,558	$ 2,302,573

(15) Other non-current assets

	December 31, 2021	December 31, 2020
Utility duct access	$ 730,558	$ 913,198
3.5GHz frequency band through MOCN	11,181,732	-
Computer software cost	-	2,369,522
Refundable deposits	1,987,126	2,483,407
Assets recognised for incremental costs of obtaining contract with customers	2,405,061	2,146,582
Prepayments for equipment	4,855,392	1,748,399
Net investment in lease	994,235	1,459,166
Others	6,543,511	4,614,397
	$ 28,697,615	$ 15,734,671

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 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, of which 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 $1,924,300 and $1,858,896 in profit or loss for the years ended December 31, 2021 and 2020, respectively.

C. Details of net investment in lease is 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

	December 31, 2021	December 31, 2020
Commercial paper	$ 24,010,000	$ 39,139,779
Less: Unamortized discount	(10,883)	(37,886)
	$ 23,999,117	$ 39,101,893
Interest rates per annum	0.328%~1.10%	0.498%~1.238%

(17) Short-term loans

Type of loans	December 31, 2021	Interest rate range	Collateral
Bank loans			
Credit loans	$ 546,372,008	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

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

	December 31, 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	$ 1,038,395,341	$ 1,038,395,341	$ -

	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	$ -

(18) Other payables

	December 31, 2021	December 31, 2020
Awards and salaries payable	$ 52,449,475	$ 54,865,333
Payables for equipment	24,349,399	22,979,363
Employees' bonuses payable	19,956,295	20,510,641
Consumption goods expense payable (including indirect materials)	13,908,782	12,695,792
Accrued interest payable	6,960,013	11,989,073
Royalty fees payable	5,570,915	6,186,346
Tax payable	4,917,458	6,074,678
Restricted stock repurchase obligation	2,220,250	3,436,024
Others	82,762,346	81,439,965
	$ 213,094,933	$ 220,177,215

A subsidiary of the Company, Foxconn Industrial Internet Co., Ltd., issued employees' restricted shares in 2019. Employees must 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

	December 31, 2021	December 31, 2020
Receipts in advance of payments for equipment on behalf of others	$ 20,350,055	$ 17,510,796
Deposits received	15,085,440	2,233,396
Contract liabilities - advance payment	13,600,629	17,761,388
Contract liabilities - deferred income	7,742,255	7,451,145
Others	4,992,192	3,566,275
	$ 61,770,571	$ 48,523,000

(20) Bonds payable

	December 31, 2021	December 31, 2020
Convertible bonds payable	$ 33,961,558	$ 14,778,442
Add: Premium on bonds payable	7,500	7,500
Less: Discount on bonds payable	(208,114)	(442,599)
	33,760,944	14,343,343
Corporate bonds payable	146,300,000	130,400,000
Foreign unsecured corporate bonds	82,595,736	99,180,176
	262,656,680	243,923,519
Less: Current portion (shown as "Long-term liabilities, current portion")	(36,397,890)	(42,231,956)
	$ 226,258,790	$ 201,691,563

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. For the year ended December 31, 2021, no bonds 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:

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

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 December 31, 2021, no bonds 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	December 31, 2021
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2024/03/19	0.9519%~ 1.0019%	None	$ 15,916,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/28	0.4800%	None	4,698,000
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	1,902,857
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	386
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes	8,019
The Shanghai Commercial & Savings Bank, Ltd.	2021/06/25~ 2024/09/16	1.4950%	None	139,167
Bank of Shanghai Co., Ltd.	2018/06/28~ 2023/06/28	6.6500%	None	34,072
Jincheng Bank Company Limited	2019/07/12~ 2022/01/25	9.1000%	Yes	87,082
Jih Sun International Bank Ltd.	2019/11/25~ 2022/11/25	0.9300%	None	1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None	5,579,879
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	6,600
SG Equipment Finance Czech Republic s.r.o.	2017/10/19~ 2022/08/15	1.4905%	None	929
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2022/12/26	1.8499%	None	840,000
E.SUN Commercial Bank, Ltd.	2021/12/20~ 2024/12/20	1.1900%	None	332,160
Industrial and Commercial Bank of China Raffles Place Sub-Branch	2021/02/04~ 2023/11/24	1.3444%~ 1.3696%	None	16,608,000
Taishin International Bank	2021/12/27~ 2026/12/27	1.8817%~ 1.9874%	None	2,565,000
Mitsubishi UFJ Financial Group Bank	2021/12/20~ 2024/12/20	1.1100%	None	775,040
Other loan			Yes	32,467
				51,584,755
Less: Current portion (shown as “Long-term liabilities, current portion”)				(2,188,870)
Administration fee of syndicated loans				(55,107)
				$ 49,340,778

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 (shown as "Long-term liabilities, current portion")				(14,718,255)
Administration fee of syndicated loans				(12,555)
Unamortised discount				(10,653)
				$ 31,593,197

A. Throughout the term of Mizuho Corporate Bank Ltd., JihSun International Commercial Bank Co., Ltd., ING Bank, N.V., First Commercial Bank and ChinaTrust Commercial Bank Ltd., etc. syndicated long-term loan agreements, 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 December 31, 2021 met the financial covenants of abovementioned syndicated long-term agreements.

B. Details of assets pledged as collateral for long-term loans 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) The amounts recognised in the balance sheet are as follows (shown as "other non-current liabilities"):

	December 31, 2021	December 31, 2020
Present value of defined benefit obligations	$ 1,802,651	$ 1,944,761
Fair value of plan assets	(536,491)	(543,215)
Net defined benefit liability	$ 1,266,160	$ 1,401,546

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

	2021		
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	$ 1,944,761	$ 543,215	$ 1,401,546
Current service cost	6,950	-	6,950
Interest income	-	2,173	(2,173)
Interest expense	7,779	-	7,779
	1,959,490	545,388	1,414,102
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	8,137	(8,137)
Change in population assumptions	2,051	-	2,051
Change in financial assumptions	(66,734)	-	(66,734)
Experience adjustments	(30,026)	-	(30,026)
	(94,709)	8,137	(102,846)
Pension fund contribution	-	14,852	(14,852)
Paid pension	(62,130)	(31,886)	(30,244)
At December 31	$ 1,802,651	$ 536,491	$ 1,266,160

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

(d) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2021 and 2020 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

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

	2021	2020
Discount rate	0.7%	0.4%
Future salary increases	3.5%	3.5%

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

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

	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
December 31, 2021				
Effect on present value of defined benefit obligation	($ 51,622)	$ 53,689	$ 47,774	($ 46,292)
December 31, 2020				
Effect on present value of defined benefit obligation	($ 59,721)	$ 62,244	$ 55,505	($ 53,680)

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

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

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

(h) As of December 31, 2021, the weighted average duration of the retirement plan is 12 years

B. Defined contribution plans

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

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

(c) The pension costs under the defined contribution pension plans of the Group for the years ended December 31, 2021 and 2020 were $16,463,143 and $10,737,739, 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 December 31, 2021 and 2020, the share-based payment transactions of Foxconn Interconnect Technology Limited and Foxconn Industrial Internet Co., Ltd., Bharat FIH Limited and FIH Mobile Limited, subsidiaries of the Company, are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Senior management share grant plan	January 1, 2015	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)
Share award program	December 31, 2021	200,000	Note (4)
Share award program	December 31, 2021	4,500,000	Note (4)
Employee stock options	December 28, 2018	41,763,000	Note (5)
Stock options plan	December 31, 2021	83,110,000	Note (6)
Share award program	December 31, 2021	7,328,361	Note (7)

Note 1: Grantees do not need to pay to acquire those shares. 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: Vested immediately.

Note 5: Vesting period is over 1 to 4 years starting from grant date which was December 28, 2018.

Note 6: Grantees need to pay to acquire those shares. Vesting period is over 1 to 3 years starting from the grant date. Exercise period is starting from December 1, 2022 to November 30, 2029.

Note 7: Grantees do not need to pay to acquire those shares. Vesting period is starting from the grant date to January 10, 2022.

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

The weighted average fair value of shares granted under this plan determined using the H-model was USD 0.25 per share. The significant inputs into the model were weighted average cost of capital of 13.4%, perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the years ended December 31, 2021 and 2020, expenses incurred on senior management share grant plan were $70,379 (USD2,512 thousand) and $129,724 (USD4,390 thousand), respectively.

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

The fair value of shares granted was RMB3,873,301 thousand. For the years ended December 31, 2021 and 2020, expenses incurred on restricted share plan were $2,192,527 (RMB504,679 thousand) and $3,894,434 (RMB909,532 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 years ended December 31, 2021 and 2020, expenses incurred on employee stock options were reversed amounting to $125,427 (RMB28,871 thousand) and $274,570 (RMB64,125 thousand), respectively.

D. Share incentive plan - Foxconn Interconnect Technology Limited

The share incentive plan is to purchase treasury shares from the market in 2017 and hold them in trust form until employees reach the conditions of grant set by the plan. For the years ended December 31, 2021 and 2020, expenses incurred on the share incentive plan were $26,203 (USD935 thousand) and $63,096 (USD2,135 thousand), respectively.

E. Employee stock options-Foxconn Interconnect Technology Limited

On December 28, 2018, the Company granted certain eligible employees an aggregated 41,763,000 share options at an exercise price of HKD3.422 per share and will be vested over 1-year to 4-year period. The share options granted are subject to performance related adjustment. The fair value of the options determined using the Black-Scholes model was $185,091 (USD6,139 thousand), and the share-based payment expenses incurred under this transaction for the years ended December 31, 2021 and 2020 were $20,145 (USD720 thousand) and $41,991 (USD1,421 thousand), respectively.

F. Stock option plan - Bharat FIH Limited

For the year ended December 31, 2021, the subsidiary granted certain eligible employees and professionals an aggregated 83,110,000 units of options at an exercise price of INR 20 per unit and will be vested over 1-year to 3-year period. The fair value of the options determined using the Black-Scholes model was INR 11 per unit. The main assumptions used are expected price volatility of 52.46%, expected option life of 5.1 years, risk-free interest rate of 5.68% and dividend rate of 0%. The share-based payment expense incurred under this transaction for the year ended December 31, 2021 was $13,697 (USD 489 thousand).

G. Share incentive plan - FIH Mobile Limited

In December 2021, the subsidiary granted specific persons an aggregated 7,328,361 ordinary shares, which are only allowed to be sold before January 2022. Those shares were repurchased from the market and deposited at the trust. The share-based payment expense incurred under this transaction for the year ended December 31, 2021 was $14,369 (USD 513 thousand).

(24) Other non-current liabilities

	December 31, 2021	December 31, 2020
Deferred government grants	$ 4,737,830	$ 4,598,516
Reserve for retirement pension	1,352,590	1,460,160
Advanced rent receipts	1,632,908	1,693,008
Others	3,739,202	3,231,652
	$ 11,462,530	$ 10,983,336

(25) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2021	$ 4,128,480	$ 407,915	$ 8,037	$ 4,544,432
Provisions during the year	449,077	22,733	-	471,810
Used during the year	(232,111)	-	-	(232,111)
Unused amounts reversed	(1,330,180)	-	(8,037)	(1,338,217)
Exchange differences	(138,681)	-	-	(138,681)
At December 31, 2021	$ 2,876,585	$ 430,648	$ -	$ 3,307,233

Analysis of total provisions:

	December 31, 2021	December 31, 2020
Current	$ 2,876,585	$ 4,136,517
Non-current	$ 430,648	$ 407,915

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

B. Pursuant to the resolution adopted at the stockholders' meeting held on June 1, 1999, and after obtaining approval from the SFC, the Company issued 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 December 31, 2021, 90,070 thousand units of GDRs were outstanding, which represents 180,141 thousand shares of common stock.

C. Treasury stocks

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

(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	-	3,744,555	-	-	3,744,555
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	(4,642,079)	-	(4,642,079)
Due to recognition of equity component of convertible bonds issued	-	-	-	336,012	336,012
At December 31	$ 88,501,031	$106,186,652	$ 5,961,482	$ 1,435,265	$202,084,430

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

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, refer to Note 6(30) for details; for the recognition of the capital surplus from changes in equity interests in associates, refer to Note 6(9) 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 appropriated based on accumulated unappropriated earnings, which shall not be less than 15% of distributable earnings 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 2021 earnings were proposed during the board meeting on March 23, 2022. The appropriations of 2020 earnings had been resolved at the shareholders' meeting on July 23, 2021. Details are summarized as follows:

	2021		2020	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 14,138,417		$ 9,711,843	
Stock dividends	2,190,767		(15,136,594)	
Cash dividends	72,087,551	$ 5.2	55,451,962	$ 4.0
	$ 88,416,735		$ 50,027,211	

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	18,818,115	-	-	18,818,115
- Associates	1,382,226	-	-	1,382,226
Revaluation transferred to retained earnings	(795,774)	-	-	(795,774)
Currency translation:				
- Group	-	(14,662,888)	-	(14,662,888)
- Associates	-	(7,098,091)	-	(7,098,091)
Cash flow hedges:				
- Fair value gains during in the year	-	-	1,572,299	1,572,299
- Tax on fair value gains	-	-	(29,231)	(29,231)
- Transfers to other equity items	-	-	(1,377,423)	(1,377,423)
At December 31	$ 56,641,420	($ 146,312,958)	$ 165,645	($ 89,505,893)

	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	20,644,948	-	20,644,948
- Associates	497,658	-	497,658
Revaluation transferred to retained earnings	4,656,501	-	4,656,501
Currency translation:			
- Group	-	(12,757,150)	(12,757,150)
- Associates	-	2,094,637	2,094,637
At December 31	$ 37,236,853	($ 124,551,979)	($ 87,315,126)

(30) Non-controlling interests

	Years ended December 31,	
	2021	2020
At January 1	$ 176,869,033	$ 159,641,071
Share attributable to non-controlling interests:		
Gain for the year	14,502,709	12,530,780
Currency translation difference	(1,437,325)	(2,623,729)
Unrealised gains and losses on investments in equity instruments measured at fair value through other comprehensive income	(1,191,913)	(645,723)
Gain on hedging instrument	30,252	-
Earnings distribution to non-controlling interests	(3,292,721)	(2,685,915)
Changes in non-controlling interests	7,322,773	10,652,549
At December 31	$ 192,802,808	$ 176,869,033

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 by $2,322,773 and $3,110,549 and equity attributable to owners of the parent increased by $3,744,555 and $3,252,539, for the years ended December 31, 2021 and 2020, respectively.

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

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

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

B. Contract assets and liabilities

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

	December 31, 2021	December 31, 2020	January 1, 2020
Contract liabilities (shown as "other current liabilities")	$ 21,342,884	$ 25,212,533	$ 25,153,889

Contract liabilities at the beginning of the year amounting to $16,710,830 and $19,321,686 were recognised as revenues for the years ended December 31, 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 years ended December 31, 2021 and 2020, refer to Note 6(15).

(32) Interest income

	Years ended December 31, 2021	Years ended December 31, 2020
Interest income from bank deposits	$ 29,745,645	$ 44,066,553
Interest income from current financial assets at amortised cost	2,710,396	3,867,799
	$ 32,456,041	$ 47,934,352

(33) Other income

	Years ended December 31, 2021	Years ended December 31, 2020
Rental income	$ 2,155,044	$ 2,937,565
Dividend income	10,255,146	4,891,042
Government grants	546,543	1,241,388
Other non-operating income	2,226,458	2,817,538
	$ 15,183,191	$ 11,887,533

(34) Other gains and losses

	Years ended December 31, 2021	Years ended December 31, 2020
Net gain on financial assets and liabilities at fair value through profit or loss	$ 2,531,148	$ 13,727,567
Gain (loss) on disposal of property, plant and equipment	1,403,856	(873,283)
Gain on disposal of investment	2,938,622	633,645
Net currency exchange loss	(5,075,113)	(1,671,581)
Impairment loss	(340,910)	(959,481)
Other gain or losses	(930,806)	(3,542,402)
	$ 526,797	$ 7,314,465

(35) Expenses by nature

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

	Years ended December 31,	
	2021	2020
Product warranty costs	$ 28,715,031	$ 36,411,836
Employee benefit expense	303,123,509	280,551,685
Depreciation	70,125,301	60,952,265
Amortisation	5,355,858	4,161,469
	$ 407,319,699	$ 382,077,255

(36) Employee benefit expense

	Years ended December 31,	
	2021	2020
Wages and salaries	$ 258,116,660	$ 241,135,661
Share-based payment	2,462,747	4,403,815
Labor and health insurance fees	11,145,364	8,187,657
Pension costs	16,475,699	10,757,065
Other personnel expenses	14,923,039	16,067,487
	$ 303,123,509	$ 280,551,685

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 years ended December 31, 2021 and 2020, employees' compensation was accrued at $8,122,670 and $6,001,329, 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 2021 and 2020, the employees' compensation resolved by the Board of Directors amounted to $8,122,670 and $6,001,329 on March 23, 2022 and March 30, 2021, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2021 and 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

	Years ended December 31,	
	2021	2020
Interest expense:		
Bank borrowings	$ 16,284,151	$ 36,124,258
Corporate bonds	4,218,476	2,831,396
Interest expense from lease liability	1,300,151	1,193,246
Financing expense from accounts receivable factoring	155,717	168,113
	$ 21,958,495	$ 40,317,013

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2021	2020
Current tax:		
Current tax on profits for the year	$ 31,515,642	$ 30,671,601
Tax on undistributed surplus earnings	2,355,930	422,473
Adjustments in respect of prior years	(2,852,042)	744,825
Total current tax	31,019,530	31,838,899
Deferred tax:		
Origination and reversal of temporary differences	8,729,172	188,548
Impact of change in tax rate	-	(880,800)
Total deferred tax	8,729,172	(692,252)
Income tax expense	$ 39,748,702	$ 31,146,647

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

	Years ended December 31,	
	2021	2020
Measured at fair value through other comprehensive income from changes in fair values	($ 4,142,199)	$ -
Cash flow hedges	(34,570)	-
Remeasurement of defined benefit obligations	(20,569)	9,525
	($ 4,197,338)	$ 9,525

B. Reconciliations between income tax expense and accounting profit.

	Years ended December 31, 2021	Years ended December 31, 2020
Tax calculated based on profit before tax and statutory tax rate	$ 66,245,805	$ 44,820,354
Tax exempt income by tax regulation	(25,813,193)	(13,979,463)
Prior year income tax (overestimation) underestimation	(2,852,042)	744,825
Tax on undistributed earnings	2,355,930	422,473
Others	(187,798)	(861,542)
Income tax expense	39,748,702	31,146,647
Change in deferred income tax	(8,729,172)	(188,548)
Impact of change in the tax rate	-	880,800
Prior year income tax overestimation (underestimation)	2,852,042	(744,825)
Prepaid income tax	(13,862,785)	(5,916,004)
Income tax payable for prior years	7,641,715	638,116
Others	(1,176,477)	(1,811,868)
Current income tax liability	$ 26,474,025	$ 24,004,318

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

	Year ended December 31, 2021			
	January 1	Recognised in profit or loss	Recognised in other comprehensive income	December 31
Temporary differences:				
－Deferred tax assets:				
Reserve for inventory obsolescence and market price decline	$ 2,053,929	($ 191,003)	$ -	$ 1,862,926
Deferred revenue	1,374,885	(89,265)	-	1,285,620
Unrealised loss on financial instruments	258,885	(102,528)	-	156,357
Accrued expenses	1,710,185	175,715	-	1,885,900
Difference between accounting and tax bases due to depreciation	1,919,690	669,115	-	2,588,805
Reserve for pension cost	290,593	39,905	(20,569)	309,929
Unused compensated absences	537,331	25,970	-	563,301
Others	11,801,354	144,704	-	11,946,058
	19,946,852	672,613	(20,569)	20,598,896
－Deferred tax liabilities:				
Foreign investment income using equity method	(4,815,981)	(7,350,799)	-	(12,166,780)
Unrealised exchange gain	(726,579)	(393,669)	-	(1,120,248)
Interest income	(2,576,904)	960,571	-	(1,616,333)
Others	(10,685,655)	(2,617,888)	(4,176,769)	(17,480,312)
	(18,805,119)	(9,401,785)	(4,176,769)	(32,383,673)
	$ 1,141,733	($ 8,729,172)	($ 4,197,338)	($ 11,784,777)

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

D. The Company has not recognised taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2021 and 2020, the temporary differences unrecognised as deferred tax liabilities were $1,155,469,127 and $1,120,928,606, respectively.

E. The Company’s income tax returns through 2019 have been assessed and approved by the Tax Authority.

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

(39) Earnings per share

	Year ended December 31, 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	$ 139,320,332	13,861,508	$ 10.05
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 139,320,332	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	78,103	
Convertible bonds-overseas	203,607	136,266	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 139,523,939	14,075,877	$ 9.91

	Year ended December 31, 2020		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 101,794,807	13,861,508	$ 7.34
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 101,794,807	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	65,232	
Convertible bonds-overseas	227,880	96,070	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 102,022,687	14,022,810	$ 7.28

(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 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 with total amount of $7,542,000. With the acquisition, the Group looks forward to develop the business of electric vehicle.

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, 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.

G. Foxconn Interconnect Technology Limited, a subsidiary of the Group, acquired 100% equity interest in Sound Legend Limited in October 2021. The subsidiary issued 175,787 thousand ordinary shares ("the additional shares"), with a fair value of USD36,059 as consideration. 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

	Years ended December 31, 2021	Years ended December 31, 2020
Purchase of property, plant and equipment	$ 93,737,119	$ 65,897,393
Add: Opening balance of payable on equipment	22,979,363	22,418,721
Less: Ending balance of payable on equipment	(24,349,399)	(22,979,363)
Net exchange differences	(71,399)	163,290
Cash paid during the year	$ 92,295,684	$ 65,500,041
Disposal of property, plant and equipment	$ 8,503,059	$ 6,054,328
Add: Opening balance of receivable on equipment	170,110	220,019
Less: Ending balance of receivable on equipment	(902,692)	(170,110)
Net exchange differences	(1,375)	362
Cash received during the year	$ 7,769,102	$ 6,104,599

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	(15,129,779)	99,435,408	6,618,505	21,674,438	(10,805,466)	101,793,106
Changes in other non-cash items	27,003	514,500	(31,899)	(118,036)	12,022,919	12,414,487
Impact of changes in foreign exchange rate	-	-	(1,368,410)	(2,823,241)	(5,085,380)	(9,277,031)
At December 31	$ 23,999,117	$ 546,372,008	$ 51,529,648	$ 262,656,680	$ 25,581,085	$ 910,138,538

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	8,549,712	65,556,050	(10,165,962)	32,722,252	(7,701,599)	88,960,453
Changes in other non-cash items	23,885	-	23,600	309,994	10,558,087	10,915,566
Impact of changes in foreign exchange rate	-	-	323,651	(3,160,435)	(1,413,857)	(4,250,641)
At December 31	$ 39,101,893	$ 446,422,100	$ 46,311,452	$ 243,923,519	$ 29,449,012	$ 805,207,976

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
Taiwan Intelligent Fiber Optic Network Co.,Ltd.	Associate
Aurora Telecom Corporation	Associate
Chongqing Yuanchuang Technology & Research Industrial Development Co.,Ltd.	Associate
Muqi Precision Industry (Shenzhen) Co., Ltd.	Associate
Shenzhen Xiaohe E-Commerce Ltd.	Associate

Names of related parties	Relationship with the Group
Vas Creative Co., Ltd.	Associate
Shenzheng Mingteng New Material Co., Ltd.	Associate
Amax Engineering Corporation	Associate
Fsk L&S (Shanghai) Co., Ltd.	Associate
Hebi Gengde Electronics Co., Ltd.	Associate
Zettmage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate
Digiwin Software Co., Ltd.	Associate
Shin Puu Technology Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd. and subsidiaries	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

	Years ended December 31,	
	2021	2020
Sales of goods:		
Associates	$ 142,657,033	$ 150,243,473
Other related party	12,042,928	10,635,966
	$ 154,699,961	$ 160,879,439

The above amounts 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

	Years ended December 31,	
	2021	2020
Purchase of goods:		
Associates	$ 85,208,868	$ 86,802,568
Other related party	8,169,830	11,999,940
	$ 93,378,698	$ 98,802,508

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 given by other vendors and related parties are 45 to 90 days and 30 to 90 days, respectively.

C. Receivables from related parties

	December 31, 2021	December 31, 2020
Accounts receivable:		
Associates	$ 32,397,468	$ 37,132,298
Other related parties	3,071,727	2,296,652
Less: Allowance for doubtful accounts	(13,300)	(14,786)
	35,455,895	39,414,164
Other receivables - sale of property, plant and equipment:		
Associates	454,521	126,389
Other receivables - purchase of materials on behalf of related parties:		
Associates	2,149,532	1,075,843
Other related parties	2,672	50,738
Other receivables - dividend receivable:		
Associates	17,432	-
Other receivables - disposal of investment:		
ES Platform Limited	-	5,172,696
Less: Allowance for doubtful accounts	-	(1,293,174)
	2,624,157	5,132,492
	$ 38,080,052	$ 44,546,656

(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. As of December 31, 2021, all proceeds have been collected. As of December 31, 2020, the allowance for doubtful accounts amounted to $1,293,174. 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

	December 31, 2021	December 31, 2020
Accounts payable:		
Associates	$ 19,350,886	$ 24,842,288
Other related parties	1,672,094	2,837,758
	21,022,980	27,680,046
Other payables - acquisition of property, plant and equipment:		
Associates	165,026	456,315
Other payables - procurement of raw materials on behalf of others:		
Associates	2,097,196	2,019,678
	2,262,222	2,475,993
	$ 23,285,202	$ 30,156,039

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

E. Lease transactions－lessee

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

(b) For the years ended December 31, 2021 and 2020, the Group acquired right-of-use asset of $7,968 and $803, respectively, from related parties.

(c) Lease liabilities

	December 31, 2021	December 31, 2020
Associates	$ 59,349	$ 156,507

For the years ended December 31, 2021 and 2020, the interest expense incurred on lease liabilities were $5,327 and $13,682, respectively.

F. Prepayments:

	December 31, 2021	December 31, 2020
Associates	$ 61,114	$ 1,686

G. Property transactions:

(a) Acquisition of property, plant and equipment:

	Years ended December 31,	
	2021	2020
Acquisition of property, plant and equipment:		
Associates	$ 815,796	$ 746,176

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

	Years ended December 31,							
	2021				2020			
	Proceeds from sale		Gain on disposal		Proceeds from sale		Gain on disposal	
Sale of property, plant and equipment:								
Associates	$	514,312	$	63,503	$	83,684	$	19,310
Other related parties		16,033		14,327		51,098		16,171
	$	530,345	$	77,830	$	134,782	$	35,481

(c) Disposal of financial assets:

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

H. Loans to related parties

(a) Receivables from related parties

	December 31, 2021		December 31, 2020	
Associates	$	153,264	$	153,282

For collaterals, refer to Table 1.

(b) Interest income

	Years ended December 31,			
	2021		2020	
Associates	$	6,117	$	8,374

For the years ended December 31, 2021 and 2020, the interest was recognised at the rates of 4% and 1.8%~12%, respectively.

(3) Key management compensation

	Years ended December 31,			
	2021		2020	
Salaries and other short-term employee benefits	$	1,556,241	$	1,099,768
Post-employment benefits		1,850		2,330
Share-based payments		868,138		941,929
	$	2,426,229	$	2,044,027

8. PLEDGED ASSETS

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

Assets	Nature	December 31, 2021	December 31, 2020
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	$ 176,938	$ 246,751
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	146,545	468,414
Time deposits and cash (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment, bond deposit as security for court proceedings, security deposit for employment of foreign employees and customs deposits	53,352	53,352
Restricted deposits (shown as "non-current financial assets at amortised cost")	Switch center lease guarantee, performance bond and the deposits restricted by the court	57,901	1,400,641
Property, plant and equipment and right-of-use assets	Long-term loans	4,587,210	4,789,314
		$ 5,021,946	$ 6,958,472

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:

	December 31, 2021	December 31, 2020
Property, plant and equipment	$ 4,267,388	$ 6,191,809

B. On November 10, 2021, the Group entered into an asset purchase agreement with Lordstown Motors Corp. and Lordstown EV Corporation, listed companies in U.S. NASDAQ. As of December 31, 2021, the outstanding commitment under the asset purchase agreement was USD 130 million. As of the report date, the above agreement is still pending approval by the Committee on Foreign Investment in the United States. If the transaction will not be completed by April 30, 2022 or terminated by both parties, Lordstown EV Corporation has to return all payments made by the Group.

C. As of December 31, 2021 and 2020, a subsidiary of the Company, Asia Pacific Telecom Co., Ltd., had outstanding contracts of equipment procurements and base transceiver stations construction totaling $2,929,991 and $3,872,453, respectively that will be paid in the future or paid by issuing promissory notes and commercial papers.

D. A subsidiary of the Group, Asia Pacific Telecom Co., Ltd., has entered into a 3.5GHz MOCN contract with Far EasTone Telecommunications Co., Ltd. (FET). Details are provided in Note 6(15).

E. In order to enhance spectrum efficiency and increase competitiveness with FET, as resolved by the Board of Directors on November 5, 2020, the Group and FET entered into (a) a MOCN agreement on 700MHz, effective from November 5, 2020 to December 31, 2030, which the Group and FET agreed to share the costs and expenses arising from or related to the agreement in the proportions of two-ninth and seven-ninth, respectively; and (b) a frequency spectrum 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 the mutual agreement. The two aforementioned agreements must be approved by the regulatory authorities before they can be executed. However, if the service on 700MHz through MOCN 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

1. 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. On February 25, 2022, the Board of Directors of the Company's subsidiary, Asia Pacific Telecom Co., Ltd., passed the resolution to terminate the share exchange agreement with Far EasTone Telecommunications Co., Ltd.

2. On February 25, 2022, the Board of Directors of the Company's subsidiary, Asia Pacific Telecom Co., Ltd. (Asia Pacific), resolved to merge with the FET, with FET as the surviving entity and Asia Pacific as the dissolved entity. Under the merger, one share of common stock of FET will be issued in exchange for 0.0934406 share of Asia Pacific based on the stockholder on record as reflected in the Shareholder Register on the effective date of merger (tentatively set on September 30, 2022).
   After the merger has been resolved at the shareholders' interim meeting and approved by the competent authority, Asia Pacific will de-list from the Taiwan Stock Exchange, cease public offering, and subsequently file for liquidation.
3. The appropriation of 2021 earnings was approved by the Board of Directors on March 23, 2022. Refer to Note 6(28) for details.

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

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, 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:

	December 31, 2021				
				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	$ 30,580,971	27.68	$ 846,481,277	5%	$42,324,064
USD : RMB	9,358,668	6.3572	259,047,930	5%	12,952,397
JPY : USD	4,135,247	0.0087	994,527	5%	49,726
JPY : NTD	5,991,131	0.2405	1,440,867	5%	72,043
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 54,780,639	27.68	$ 1,516,328,088		
Financial liabilities					
Monetary items					
USD : NTD	$ 21,236,697	27.68	$ 587,831,773	5%	$29,391,589
USD : RMB	11,587,601	6.3572	320,744,796	5%	16,037,240
JPY : USD	8,017,565	0.0087	1,928,224	5%	96,411
JPY : NTD	67,846	0.2405	16,317	5%	816

	December 31, 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	$ 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

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2021 and 2020 amounted to a loss of $5,075,113 and $1,670,581, 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 $1,153,617 and $900,878 for the years ended December 31, 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 years ended December 31, 2021 and 2020, the Group's borrowings at variable rate were mainly denominated in US Dollars and Czech Koruna.

(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:

	December 31, 2021	December 31, 2020
Not past due	$ 1,140,964,898	$ 932,168,658
Up to 90 days	19,830,988	10,579,283
91 to 180 days	1,761,546	652,993
181 to 270 days	235,968	476,187
271 to 360 days	58,333	232,608
Over 361 days	5,917,793	5,319,436
	$ 1,168,769,526	$ 949,429,165

The above aging analysis is based on days overdue.

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

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

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

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

(iv) As of December 31, 2021 and 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
December 31, 2021						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~76.25%	0.69%~50.99%	
Total book value	$ 5,947,148	$ 805,439,864	$ 278,018,126	$ 46,099,088	$ 33,265,300	$ 1,168,769,526
Loss allowance	$ 5,947,148	$ 302,040	$ 243,266	$ 621,561	$ 437,005	$ 7,551,020

	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

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

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

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

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

vi. As of December 31, 2021 and 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 $0 and $1,293,174, 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
(Reversal of) provision for impairment	(658,060)	1,705,559
Amounts written off due to irrecoverability	(1,356)	-
Effect of foreign exchange	(27,509)	(37,781)
At December 31	$ 7,551,020	$ 8,237,945

(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 groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

December 31, 2021	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 36,573,338	$ 13,400,000	$ 127,027,156	$ 85,856,800	$ 262,857,294
Long-term loans	2,188,870	18,254,439	27,874,047	3,267,399	51,584,755
Lease liabilities	7,364,055	6,062,151	7,899,151	8,037,240	29,362,597
	$ 46,126,263	$ 37,716,590	$ 162,800,354	$ 97,161,439	$ 343,804,646
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

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

Derivative financial liabilities:

December 31, 2021	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 489,575	$ -	$ -	$ -	$ 489,575
Cross currency swap contracts	474,440	-	-	-	474,440
	$ 964,015	$ -	$ -	$ -	$ 964,015
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

(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:

	December 31, 2021			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 262,857,294	$ -	$ 255,993,200	$ -

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

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

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

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

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

December 31, 2021	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 2,390,890	$ -	$ 295,616	$ 2,686,506
Beneficiary certificates	692,411	18	84,082,306	84,774,735
Derivatives	-	2,353,326	-	2,353,326
Derivative financial assets for hedging	-	1,068,785	-	1,068,785
Financial assets at fair value through other comprehensive income				
Equity instruments	88,073,459	3,932,646	20,669,078	112,675,183
Debt instruments	-	-	174,164	174,164
Accounts receivable expected factoring	-	97,923,986	-	97,923,986
Total	$ 91,156,760	$ 105,278,761	$ 105,221,164	$ 301,656,685
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 2,291,221)	$ -	($ 2,291,221)

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	-	21,300,504	86,899,905
Debt instruments	-	-	174,184	174,184
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)

(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 and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

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

E. For the year ended December 31, 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 year ended December 31, 2020, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the years ended December 31, 2021 and 2020:

	2021	2020
At January 1	$ 102,351,091	$ 87,127,295
Gains recognised in profit	2,156,364	8,074,864
Gains and losses recognised in other comprehensive income	1,904,468	(353,766)
Acquired during the year	16,125,726	17,915,754
Sold during the year	(840,448)	(8,629,617)
Investment cost refund	(8,076,434)	-
Transfer (out) in to Level 3	(5,487,105)	1,861,689
Effect of exchange rate changes	(2,912,498)	(3,645,128)
At December 31	$ 105,221,164	$ 102,351,091

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

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

	Fair value at December 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 929,467	Market comparable companies	Revenue multiple	0.48~16.69 (2.32)	The higher the revenue multiple, net value multiple amd value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	1.29~23.46 (5.16)	
			Discount for lack of marketability	17%~34% (22.67%)	
			Value to NIAT multiple	0.99~10.28 (5.06)	
	$ 4,256,131	Stock value in complex capital structure	Weighted average cost of capital	12.15%	The higher the long-term revenue growth rate, long-term pre-tax operating margin, revenue multiple and expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	26%	
			Long-term pre-tax operating margin	31.33%	
			Discount for lack of marketability	20%~34% (23.57%)	
			Discount for lack of control	19.22%	
			Expected equity value volatility	28.20%~76.07% (44.45%)	
			Revenue multiple	0.95~11.27 (5.05)	
	$ 8,797,280	Net assets value	Discount for lack of marketability	13%~32% (15.36%)	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%	

	Fair value at December 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	$ 6,981,816	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 40,099,988	Net assets value	Discount for lack of marketability	10%~30% (15.90%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 42,744,120	Stock value in complex capital structure	Discount for lack of marketability	5%	The higher volatility in expected equity value, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	26.64%	
	$ 1,238,198	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	$ 174,164	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, profit after tax, 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.
			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 long-term revenue growth rate, long-term pre-tax operating margin, value to EBIT multiple and revenue multiple, expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2%	
			Long-term pre-tax operating margin	25.04%~ 65.96% (33.76%)	
			Discount for lack of marketability	10%~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%)	
	$ 7,789,991	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 26,107,499	Net assets value	Discount for lack of marketability	9.46%~14.74% (11.79%)	The higher the discount for lack of marketability, discount for lack of control, the lower the fair value.
			Discount for lack of control	6.57%~19.95% (9.26%)	

	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
Non-derivative debt instrument:					
Financial bond	$ 174,184	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:

			December 31, 2021			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary cereificates	Discount for lack of control and marketability	±1%	$ 926,340	($ 926,340)	$ 173,430	($ 173,430)

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

(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 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 group systems from both a customer service and product perspective. Operating segments are classified and each segment's performance is assessed based on the operating results of different group systems in the consolidated financial statements reported for review by the chief operating decision maker. There were changes in the composition of the reportable segments as the chief operating decision maker changed the classification of operating segments for reviewing segment performance. The Group has restated the prior period corresponding information for comparison.

(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.

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 depending on whether the segments have similar economic characteristics and the aggregation meets the core principal of the standard; other segments which have not met the quantitative threshold are included in 'all other segments'. When deciding on an 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 Hon Hai parent group, FII subgroup and FIH subgroup as reportable segments.

(3) Segment information

A. The segment reports reported to the chief operating decision maker for making operating decisions for each segment is measured in a manner consistent with that in the statement of comprehensive income. Thus, the reconciliation is not required.

B. The segment information provided to the chief operating decision maker for the reportable segments is as follows:

2021 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Number of write-offs	Consolidation
External revenue	$ 4,279,459	$ 1,892,259	$ 203,403	$ 125,960	($ 506,907)	$ 5,994,174
Internal revenue	78,555	14,518	47,046	15,243	(155,362)	-
Operating revenue	4,358,014	1,906,777	250,449	141,203	(662,269)	5,994,174
Depreciation and amortisation	52,061	10,929	5,304	7,187	-	75,481
Segment operating income (loss)	57,616	89,118	39	(1,446)	3,632	148,959

2020 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Number of write-offs	Consolidation
External revenue	$ 3,596,459	$ 1,828,985	$ 233,800	$ 131,400	($ 432,621)	$ 5,358,023
Internal revenue	76,971	17,867	41,042	15,999	(151,879)	-
Operating revenue	3,673,430	1,846,852	274,842	147,399	(584,500)	5,358,023
Depreciation and amortisation	41,019	10,417	5,800	7,878	-	65,114
Segment operating income (loss)	27,615	79,800	(3,936)	(721)	8,069	110,827

The descriptions for the above group systems are as follows:

Hon Hai parent group: It includes the Company and subsidiaries except for the subsidiaries included in the following subgroups.

FII subgroup: It includes Foxconn Industrial Internet Co., Ltd. (a listed company in the Shanghai Stock Exchange) and its consolidated subsidiaries.

FIH subgroup: It includes FIH Mobile Limited (a listed company in the Hong Kong Exchange) and its consolidated subsidiaries.

Others: In includes other listed subsidiaries and its subsidiaries.

(4) Information on product types

Information on revenue from external customers by product types for the years ended December 31, 2021 and 2020 is as follows:

	2021 (Revenue in millions)	2020 (Revenue in millions)
Smart Consumer Electronics	$ 3,256,733	$ 2,594,513
Cloud and Networking Products	1,273,788	1,303,166
Computing Products	1,117,925	1,144,080
Components and Others	345,728	316,264
	$ 5,994,174	$ 5,358,023

The product categories are classified based on the types of products from which each operating segment drives it external revenue. The descriptions of product types are as follows:

Product	Definition
Smart Consumer Electronics	Smartphones, TVs, Game Consoles, etc.
Cloud and Networking Products	Servers, communication network, etc.
Computing Products	Computers, tablets, etc.
Components and Others	Connectors, mechanical parts, services, etc.

(5) Geographical information

Geographical information for the years ended December 31, 2021 and 2020 is as follows:

	Year ended December 31, 2021		Year ended December 31, 2020	
	Revenue	Non-current assets	Revenue	Non-current assets
U.S.A	$ 2,036,574,847	$ 40,983,793	$ 1,731,206,941	$ 23,037,241
Ireland	1,983,265,627	14,372	1,689,433,499	1,612
China	472,287,796	247,951,718	509,164,254	264,875,861
Singapore	409,347,588	1,436,291	370,084,875	43,967
Japan	277,804,060	361,399	223,293,804	403,507
Taiwan	138,678,573	68,019,003	137,320,445	52,808,106
Others	676,215,391	76,007,876	697,519,247	63,768,396
	$ 5,994,173,882	$ 434,774,452	$ 5,358,023,065	$ 404,938,690

(6) Major customer information

Major customer information for the years ended December 31, 2021 and 2020 is as follows:

	Years ended December 31,	
	2021	2020
	Revenue (in millions)	Revenue (in millions)
Client E	$ 3,418,003	$ 2,891,396

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

December 31, 2021

Table 1

Expressed in thousands of TWD

(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2021	Balance at December 31, 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
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	$ -	$ 138,045,731	$ 552,182,924	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	-	2,834,362	11,337,448	Note 2
1	Hyield Venture Capital Co., Ltd.	Linkooh Technology Inc.	Other Receivables	Y	10,000	-	-	N/A	2	-	Business operation	-	None	-	2,834,362	11,337,448	Note 2
1	Hyield Venture Capital Co., Ltd.	Foxnum Technology Co., Ltd.	Other Receivables	Y	267,000	-	-	N/A	2	-	Business operation	-	None	-	2,834,362	11,337,448	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	-	2,051,877	8,207,508	Note 2
2	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other Receivables	Y	62,500	62,500	62,500	0.90	2	-	Business operation	-	None	-	2,051,877	8,207,508	Note 2
2	Bon Shin International Investment Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd.	Other Receivables	Y	60,000	-	-	N/A	2	-	Business operation	-	None	-	2,051,877	8,207,508	Note 2
2	Bon Shin International Investment Co., Ltd.	Big Innovation Company Ltd.	Other Receivables	Y	25,000	-	-	N/A	2	-	Business operation	-	None	-	2,051,877	8,207,508	Note 2
3	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	976,995	703,187	703,187	3.465	2	-	Business operation	-	None	-	2,415,097	2,415,097	Note 3
4	Foxconn Precision Components (ShenZhen) Co., Ltd.	FuJin Precision Industry (ShenZhen) Co., Ltd.	Other Receivables	Y	836,627	-	-	N/A	2	-	Business operation	-	None	-	3,139,490	6,278,980	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	-	156,974	627,898	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2021	Balance at December 31, 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
5	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Materials Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	$ 162,922	$ 108,853	$ 108,853	3.465	2	$ -	Business operation	$ -	None	$ -	$ 2,329,337	$ 4,658,674	Note 3
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	2,177,050	2,177,050	2,177,050	4.235	2	-	Business operation	-	None	-	269,045,149	538,090,298	Note 3
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Nanjing Futeng New Energy Automobile Technology Co., Ltd.	Other Receivables	Y	172,291	-	-	N/A	2	-	Business operation	-	None	-	269,045,149	538,090,298	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	-	269,045,149	538,090,298	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	-	269,045,149	538,090,298	Note 3
7	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Chentai Technology Co., Ltd.	Other Receivables	Y	30,823	30,479	30,479	3.00	2	-	Business operation	-	None	-	106,754	106,754	Note 3
7	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Leiguan Environmental Plastic Products Co., Ltd.	Other Receivables	Y	110,083	108,853	108,853	3.00	2	-	Business operation	-	None	-	533,768	1,067,535	Note 3
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	-	5,751,197	11,502,395	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	-	5,751,197	11,502,395	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	-	5,751,197	11,502,395	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	-	5,751,197	11,502,395	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	-	5,751,197	11,502,395	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2021	Balance at December 31, 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			
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	$ -	$ 5,751,197	$ 11,502,395	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	-	655,363	1,310,726	Note 3
10	Jusda International Limited	Jusda Supply Chain Management Corporation	Other Receivables	Y	34,068	-	-	N/A	2	-	Business operation	-	None	-	6,873,161	13,746,321	Note 3
10	Jusda International Limited	Jusda Europe S.R.O.	Other Receivables	Y	99,365	69,200	69,200	0.90	2	-	Business operation	-	None	-	6,873,161	13,746,321	Note 3
10	Jusda International Limited	Jusda Supply Chain Management Mexico.,S.De R.L De C.V	Other Receivables	Y	105,868	77,504	77,504	0.79-0.90	2	-	Business operation	-	None	-	6,873,161	13,746,321	Note 3
11	Jusda Europe S.R.O.	Jusda NL, B.V.	Other Receivables	Y	30,933	28,188	28,188	0.60	2	-	Business operation	-	None	-	245,205	490,410	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	-	20,305,136	40,610,273	Note 3
13	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	4,623,465	4,571,805	4,571,805	2.500-3.000	2	-	Business operation	-	None	-	32,224,387	64,448,774	Note 3
13	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	154,996	153,264	153,264	4.00	2	-	Business operation	-	None	-	1,611,219	6,444,877	Note 3
13	Fuding Electronic Technology (Jiashan) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	2,201,650	-	-	N/A	2	-	Business operation	-	None	-	32,224,387	64,448,774	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	-	87,985,853	175,971,706	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	-	87,985,853	175,971,706	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	-	87,985,853	175,971,706	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2021	Balance at December 31, 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	$ 261,708	$ 152,394	$ 152,394	3.00	2	$ -	Business operation	$ -	None	$ -	$ 87,985,853	$ 175,971,706	Note 3
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongyi PV Technology Co., Ltd.	Other Receivables	Y	436,180	348,328	348,328	3.00	2	-	Business operation	-	None	-	87,985,853	175,971,706	Note 3
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables	Y	1,003,214	1,001,443	1,001,443	3.08	2	-	Business operation	-	None	-	87,985,853	175,971,706	Note 3
15	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fu Yang Soleros Technology (Nanayng) Co., Ltd.	Other Receivables	Y	2,069,551	1,981,116	1,981,116	3.465	2	-	Business operation	-	None	-	276,085,015	552,170,029	Note 3
15	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	132,099	130,623	130,623	3.465	2	-	Business operation	-	None	-	276,085,015	552,170,029	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	-	276,085,015	552,170,029	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	-	276,085,015	552,170,029	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	-	276,085,015	552,170,029	Note 3
15	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other Receivables	Y	2,201,650	2,177,050	2,177,050	3.465	2	-	Business operation	-	None	-	276,085,015	552,170,029	Note 3
16	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (JinCheng) Co., Ltd.	Other Receivables	Y	998,900	-	-	N/A	2	-	Business operation	-	None	-	94,661,528	189,323,055	Note 3
17	FuJin Precision Industrial (JinCheng) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	4,403,300	-	-	N/A	2	-	Business operation	-	None	-	65,687,485	131,374,970	Note 3
17	FuJin Precision Industrial (JinCheng) Co., Ltd.	Hongfujin Precision Electronics (Chenghu) Co., Ltd.	Other Receivables	Y	4,361,800	4,354,100	4,354,100	2.80	2	-	Business operation	-	None	-	65,687,485	131,374,970	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2021	Balance at December 31, 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
17	FuJin Precision Industrial (JinCheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Technology Co., Ltd.	Other Receivables	Y	$ 630,678	$ 587,804	$ 587,804	3.00	2	$ -	Business operation	$ -	None	$ -	$ 65,687,485	$ 131,374,970	Note 3
17	FuJin Precision Industrial (JinCheng) Co., Ltd.	WWW (JinCheng) Co., Ltd.	Other Receivables	Y	1,984,619	-	-	N/A	2	-	Business operation	-	None	-	65,687,485	131,374,970	Note 3
18	Guizhou Funayuanchuang Technology Co., Ltd.	Tianjin Funayuanchuang Technology Co., Ltd.	Other Receivables	Y	57,243	-	-	N/A	2	-	Debt repayment	-	None	-	1,326,355	2,652,711	Note 3
19	Foxconn (Far East) Limited	Foxconn Singapore Pte.Lte.	Other Receivables	Y	2,516,400	-	-	N/A	2	-	Business operation	-	None	-	2,719,216,611	5,438,433,221	Note 3
19	Foxconn (Far East) Limited	Big Innovation Holdings Limited	Other Receivables	Y	278,932	6,228	6,228	0.00	2	-	Business operation	-	None	-	2,719,216,611	5,438,433,221	Note 3
19	Foxconn (Far East) Limited	PCE Paragon Solutions KFT.	Other Receivables	Y	2,014,924	-	-	N/A	2	-	Business operation	-	None	-	2,719,216,611	5,438,433,221	Note 3
19	Foxconn (Far East) Limited	Fukang Technology Company Limited	Other Receivables	Y	11,348,800	11,348,800	11,348,800	0.00	2	-	Business operation	-	None	-	2,719,216,611	5,438,433,221	Note 3
20	Smart Technologies Inc.	Smart Technologies ULC.	Other Receivables	Y	5,596,999	5,348,115	5,348,115	0-5.000	2	-	Business operation	-	None	-	276,091,462	552,182,924	Note 3
21	Smart Technologies Corp.	Smart Technologies ULC.	Other Receivables	Y	577,935	560,520	560,520	0.12	2	-	Business operation	-	None	-	276,091,462	552,182,924	Note 3
22	Smart Technologies ULC.	Smart Technologies (China) Co., Ltd.	Other Receivables	Y	56,362	55,732	10,573	1.00	2	-	Business operation	-	None	-	276,091,462	552,182,924	Note 3
23	PCE Paragon Solutions KFT.	Foxconn Europe Digital Solutions S.R.O.	Other Receivables	Y	39,956	38,752	38,752	0.9505	2	-	Business operation	-	None	-	68,322,751	136,645,502	Note 3
24	Fuyu Electronic Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables	Y	176,132	174,164	174,164	3.915	2	-	Business operation	-	None	-	2,325,124	4,650,247	Note 4
25	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings Limited	Other Receivables	Y	704,528	415,163	415,163	0.00	2	-	Business operation	-	None	-	3,925,252	3,925,252	Note 5
26	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other Receivables	Y	3,794,766	3,788,067	3,788,067	3.465	2	-	Business operation	-	None	-	23,925,733	47,851,466	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2021	Balance at December 31, 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
26	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	$ 1,409,056	$ 1,393,312	$ 1,393,312	3.465	2	$ -	Business operation	$ -	None	$ -	$ 23,925,733	$ 47,851,466	Note 6
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Other Receivables	Y	2,177,050	2,177,050	2,177,050	3.465	2	-	Business operation	-	None	-	31,483,284	62,966,568	Note 6
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Mobile Drive Technology Co., Ltd.	Other Receivables	Y	13,210	-	-	N/A	2	-	Business operation	-	None	-	31,483,284	62,966,568	Note 6
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	440,330	-	-	N/A	2	-	Business operation	-	None	-	31,483,284	62,966,568	Note 6
28	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	856,200	553,600	553,600	0.00	2	-	Business operation	-	None	-	5,975,116	23,900,463	Note 6
28	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,132,539	3,038,146	3,038,146	0.00	2	-	Business operation	-	None	-	5,975,116	23,900,463	Note 6
28	FIH Mobile Limited	TNS Limited	Other Receivables	Y	2,927,276	2,839,068	2,839,068	0.00	2	-	Business operation	-	None	-	5,975,116	23,900,463	Note 6
28	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,112,400	1,107,200	1,107,200	0.00	2	-	Business operation	-	None	-	5,975,116	23,900,463	Note 6
29	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	654,270	653,115	217,705	3.465	2	-	Business operation	-	None	-	44,406,227	88,812,454	Note 3
29	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables	Y	1,100,825	-	-	N/A	2	-	Business operation	-	None	-	44,406,227	88,812,454	Note 3
30	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	8,272,790	8,272,790	8,272,790	3.420-3.465	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8、9
30	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Other Receivables	Y	1,761,320	-	-	N/A	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8、9
31	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Other Receivables	Y	1,761,320	1,741,640	1,741,640	3.465	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8、9
31	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	11,008,250	6,095,740	6,095,740	3.465	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8、9

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2021	Balance at December 31, 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.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Other Receivables	Y	$ 3,082,310	$ 3,047,870	$ 3,047,870	3.465	2	$ -	Business operation	$ -	None	$ -	$ 104,415,869	$ 208,831,737	Note 8
32	HeNan YuZhan Technology Limited	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	2,201,650	2,177,050	870,820	3.465	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8、9
33	Fulian Technology (Jiyuan) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	5,724,290	5,660,330	5,660,330	3.465	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8、9
33	Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Other Receivables	Y	1,320,990	-	-	N/A	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8、9
34	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	12,148,600	12,096,160	12,096,160	0.00	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
34	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	19,071,520	19,071,520	19,071,520	0.72-0.98	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
34	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	29,525,600	18,877,760	18,877,760	0.00	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
34	IPL International Limited	Foxconn Technology CZ S.R.O.	Other Receivables	Y	2,906,400	2,906,400	2,906,400	0.00	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
34	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	4,138,300	4,013,600	4,013,600	0.00	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
35	Foxconn CZ S.R.O.	SafeDx S.R.O.	Other Receivables	Y	38,250	35,548	35,548	0.60	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
35	Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Other Receivables	Y	1,141,600	-	-	N/A	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
36	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	7,438,620	6,144,960	6,144,960	0.74-0.98	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
37	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Other Receivables	Y	10,449,840	10,449,840	10,449,840	3.420-3.465	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
37	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	LangFang YuZhan Technology Limited	Other Receivables	Y	66,050	-	-	N/A	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2021	Balance at December 31, 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
38	Jinchen Hongren Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Other Receivables	Y	$ 440,330	$ -	$ -	N/A	2	$ -	Business operation	$ -	None	$ -	$ 104,415,869	$ 208,831,737	Note 8
39	Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Operation (Thailand) Co., Ltd.	Other Receivables	Y	5,921	-	-	N/A	2	-	Business operation	-	None	-	92,311	369,243	Note 3
40	Fenix Industria de Eletronicos Ltda.	Foxconn MOEBG Industria De Eletronicos Ltda.	Other Receivables	Y	298,116	298,116	298,116	0.00	2	-	Business operation	-	None	-	1,502,620	3,005,241	Note 3
41	FIH Co., Ltd.	Mobile Drive Technology Co., Ltd.	Other Receivables	Y	80,000	-	-	N/A	2	-	Business operation	-	None	-	167,663	670,652	Note 6
42	Foxconn Singapore Pte Ltd.	Fukang Technology Company Limited	Other Receivables	Y	2,283,200	-	-	N/A	2	-	Purchase of land	-	None	-	63,801,010	127,602,020	Note 3
42	Foxconn Singapore Pte Ltd.	Competition Team Technology (Vietnam) Company Limited	Other Receivables	Y	2,516,400	-	-	N/A	2	-	Business operation	-	None	-	63,801,010	127,602,020	Note 3
43	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Indústria De Eletrônicos Ltda.	Other Receivables	Y	2,981,160	2,981,160	2,981,160	0.00	2	-	Business operation	-	None	-	16,494,908	32,989,816	Note 3
44	Shunyun Technology Holdings Limited	Shun Yun Technology (Hanoi, Vietnam) Limited	Other Receivables	Y	97,860	96,880	96,880	0.50	2	-	Business operation	-	None	-	1,241,950	2,483,900	Note 5
45	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuhuake Precision Industry (Shenzhen) Limited	Other Receivables	Y	130,854	130,623	130,623	3.465	2	-	Business operation	-	None	-	1,684,379	6,737,514	Note 8
46	AFE Inc..	Achernartek Inc.	Other Receivables	Y	193,760	193,760	142,552	2.89	2	-	Business operation	-	None	-	5,265,971	10,531,942	Note 3
47	Nanning Fugui Precision Industrial Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	4,361,800	4,354,100	4,354,100	3.465	2	-	Business operation	-	None	-	104,415,869	208,831,737	Note 8
48	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	134,977	134,977	134,977	6.00	2	-	Business operation	-	None	-	8,069,932	16,139,864	Note 3
48	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangxi Dynamic Power technology development Co., Ltd.	Other Receivables	Y	218,090	217,705	217,705	6.00	2	-	Business operation	-	None	-	8,069,932	16,139,864	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2021	Balance at December 31, 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
49	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	$ 1,374,372	$ 1,374,372	$ 1,374,372	3.915	2	$ -	Business operation	$ -	None	$ -	$ 2,276,817	$ 4,553,633	Note 4
49	Fu Ding Precision Component (Shenzhen) Co., Ltd.	SSI Precision Equipment (Zhenjiang) Co., Ltd.	Other Receivables	Y	174,164	174,164	174,164	3.915	2	-	Business operation	-	None	-	2,276,817	4,553,633	Note 4
50	eCMMS S.A. De C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	678,160	678,160	678,160	1.83	2	-	Business operation	-	None	-	2,256,556	4,513,112	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 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 and its subsidiaries 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.

Jinchen Hongren Technology Co. Ltd. was renamed Jinchen Hongren Technology Co., Ltd. in October 2021; Shenzhen Fugui Precision Industrial Co., Ltd. was renamed Shenzhen Fulian Fugui Precision Industry Co., Ltd. in November 2021.

Hebi Yuzhan Precision Technology Co, Ltd. was renamed Fulian Technology (Hebi) Co.,Ltd. in November 2021; Futaihua Precision Electronic (Jiyuan) Co., Ltd. was renamed Fulian Technology (Jiyuan) Co.,Ltd. in November 2021.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of endorsements and guarantees to others
December 31, 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 December 31, 2021	Outstanding endorsement/ guarantee amount at December 31, 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	$ 690,228,655	$ 31,358,325	$ 30,413,400	$ 30,413,400	$ -	2.20	$ 1,380,457,310	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	690,228,655	114,160,000	110,720,000	55,204,600	-	8.02	1,380,457,310	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S.R.O.	Note 2	690,228,655	5,155,500	4,698,000	4,698,000	-	0.34	1,380,457,310	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	690,228,655	37,250,400	27,680,000	27,680,000	-	2.01	1,380,457,310	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	690,228,655	8,366,270	-	-	-	0.00	1,380,457,310	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Real Estate (Shanghai) Co., Ltd.	Note 2	690,228,655	499,450	484,400	484,400	-	0.04	1,380,457,310	Y	N	Y	Note 4、9
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Note 3	138,042,507	6,622,381	5,579,879	5,579,879	-	0.40	138,042,507	N	N	Y	Note 5、9
2	Jusda International Limited	Jusda Europe S.R.O.	Note 2	3,436,580	358,318	326,521	326,521	-	0.02	3,436,580	N	N	N	Note 6、9
3	Smart Technologies Inc.	Smart Technologies ULC	Note 2	276,091,462	1,284,300	1,245,600	1,107,200	-	0.09	690,228,655	N	N	N	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Xi'an Topone Logistics Co., Ltd.	Note 2	702,694	17,747	1,885	1,885	-	0.00	702,694	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Guangzhou Wangliu Logistics Co., Ltd.	Note 2	702,694	14,725	2,825	2,825	-	0.00	702,694	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Wuhan Topone Logistics Co., Ltd.	Note 2	702,694	7,707	2,032	2,032	-	0.00	702,694	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Shandong Wangliu Logistics Co., Ltd.	Note 2	702,694	3,193	607	607	-	0.00	702,694	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	702,694	2,876	758	758	-	0.00	702,694	N	N	Y	Note 6、9
5	PCE Paragon Solutions KFT.	Cloud Network Technology Kft.	Note 2	34,161,375	71,121	-	-	-	0.00	34,161,375	N	N	N	Note 9
6	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Note 2	69,992,615	55,041	-	-	-	0.00	69,992,615	N	N	Y	Note 5、9

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of endorsements and guarantees to others
December 31, 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 December 31, 2021	Outstanding endorsement/ guarantee amount at December 31, 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
6	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujingtong Business Factoring Limited	Note 3	$ 69,992,615	$ 3,925,620	$ 3,918,690	$ -	$ -	0.28	$ 69,992,615	N	N	Y	Note 5、9
7	ShunSin Technology (Zhongshan) Limited	ShunYun Technology (Zhongshan) Limited	Note 1	9,487,580	52,840	52,249	52,249	52,249	0.82	9,487,580	N	N	Y	Note 6、9
8	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2	260,425,131	86,180,000	85,808,000	16,608,000	-	6.22	520,850,262	N	N	N	Note 6、9
9	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2	59,751,157	8,517,000	5,093,120	-	-	0.37	59,751,157	N	N	N	Note 7、9
10	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	Note 3	3,317,578	2,197,580	1,882,240	-	1,882,240	0.14	6,635,157	N	N	N	Note 7、9
11	S&B Industry, Inc.	FIH (Hong Kong) Limited	Note 3	2,376,749	699,000	692,000	-	692,000	0.05	4,753,498	N	N	N	Note 7、9
12	Great Promote Limited	FIH (Hong Kong) Limited	Note 3	2,434,795	279,600	276,800	-	276,800	0.02	4,869,589	N	N	N	Note 7、9
13	Extra High Enterprises Limited	FIH (Hong Kong) Limited	Note 3	816,025	363,480	359,840	-	359,840	0.03	1,632,049	N	N	N	Note 7、9
14	Foxconn (Far East) Limited	Competition Team Ireland Ltd.	Note 3	1,359,608,305	3,615,300	-	-	-	0.00	1,359,608,305	N	N	N	Note 8、9
14	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	Note 3	1,359,608,305	5,560,000	5,536,000	5,536,000	-	0.40	1,359,608,305	N	N	N	Note 8、9
14	Foxconn (Far East) Limited	Foxconn Slovakia, Spol. S.R.O.	Note 3	1,359,608,305	8,388,000	8,304,000	-	-	0.60	1,359,608,305	N	N	N	Note 8、9
15	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi MRT Logistics Co., Ltd.	Note 2	1,443,631	218,090	217,705	217,705	-	0.02	1,443,631	N	N	Y	Note 6、9
15	Guangxi Yuchi Zhilian Technology Co., Ltd.	Jiangsu Yuchi Zhilian Logistics Co., Ltd.	Note 2	1,443,631	43,618	43,541	21,771	-	0.00	1,443,631	N	N	Y	Note 6、9
15	Guangxi Yuchi Zhilian Technology Co., Ltd.	Yulin Yuchai Warehousing Service Co., Ltd.	Note 2	1,443,631	152,663	152,394	119,740	-	0.01	1,443,631	N	N	Y	Note 6、9
15	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi Dynamic Power Technology Development Co., Ltd.	Note 2	1,443,631	305,326	304,787	304,765	-	0.02	1,443,631	N	N	Y	Note 6、9

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

December 31, 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 December 31, 2021	Outstanding endorsement/ guarantee amount at December 31, 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
16	Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Note 2	$ 6,338,966	$ 1,668,000	$ 1,660,800	$ 1,107,200	$ -	26.20	$ 6,338,966	N	N	N	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 100% 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), Foxconn Interconnect Technology Limited 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. 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 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 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	59,751,157	59,751,157
FIH Mexico Industry S.A. de C.V.	3,317,578	6,635,156
S&B Industry, Inc.	2,376,749	4,753,498
Great Promote Limited	2,434,795	4,869,590
Eliteday Enterprises Limited	15,584	31,168
Extra High Enterprises Limited	816,024	1,632,048
FIH Co., Ltd.	1,676,631	3,353,262
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 audited financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

December 31, 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 December 31, 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	$ 2,900,121	1	$ 2,900,121	
〃	Common Stock of Shieh Yong Investment Co., Ltd.	None	(1)	24,368	307,370	2	307,370	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	168,868	8	168,868	
〃	Others (Note 3)	None	(1)	-	85,349	-	85,349	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common Stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,539,452	4	2,539,452	
〃	Common Stock of UVAT Technology Co., Ltd.	None	(1)	4,003	237,757	10	237,757	
〃	Common Stock of AES Holding Co., Ltd.	None	(1)	266	486,238	-	486,238	
〃	Others (Note 3)	None	(1)(2)	-	78,890	-	78,890	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	25,558	1	25,558	
〃	Others (Note 3)	None	(1)	-	240	-	240	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of Waltop International Corporation	None	(1)	4	240	-	240	
〃	Others (Note 3)	None	(1)	-	2,112	-	2,112	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Innolux Co., Ltd.	Other related party	(1)	176,311	3,455,700	2	3,455,700	
〃	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,698,517	4	2,698,517	
〃	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,197,425	1	3,197,425	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	125,054	6	125,054	
〃	Common Stock of Tai Tung Communication Co., Ltd.	None	(1)	4,304	85,426	3	85,426	
〃	Common Stock of Gigasolar Material Corporation	None	(1)	8,000	1,430,960	11	1,430,960	
〃	Peferred Stock of Nextdrive Holdings Co., Ltd.	None	(1)	384	65,855	2	65,855	
〃	Common Stock of AES Holding Co., Ltd.	None	(1)	283	516,696	-	516,696	
〃	Yonglin Life Technology Fund I, L. P.	None	(2)	-	178,009	-	178,009	
〃	Others (Note 3)	None	(1)(2)	-	722,488	-	722,488	
Hongqi Venture Capital Co., Ltd. and subsidiaries	Common Stock of Waltop International Corporation	None	(1)	4	240	-	240	
Foxconn (Far East) Limited and subsidiaries	Common Stock of Digital Currency Group, Inc.	None	(1)	9	860,806	1	860,806	
〃	Common Stock of Cloudminds Technologies Co., Ltd.	None	(1)	-	312,784	1	312,784	
〃	Common Stock of Galaxy Digital Holdings Ltd.	None	(1)	4,537	2,240,068	4	2,240,068	
〃	Berkeley Lights, LLC	None	(1)	270	135,886	-	135,886	
〃	Nano-X Imaging Ltd.	None	(1)	313	125,771	1	125,771	
〃	Common Stock of HMD Global Oy	None	(1)	-	4,697,296	-	4,697,296	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	IDG China Capital Fund III L.P.	None	(2)	-	$ 4,063,962	11	$ 4,063,962	
〃	Hopu-Arm Innovation Fund, L.P.	None	(2)	-	492,041	3	492,041	
〃	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	131,444	4	131,444	
〃	Common Stock of ZAP Medical System, Ltd.	None	(1)	26,787	146,169	11	146,169	
〃	Peferred Stock of Megvii AI Technology	None	(1)	22,758	1,369,881	2	1,369,881	
〃	Peferred Stock of Keyssa, Inc.	None	(1)	-	-	-	-	
〃	Molekule Inc.	None	(1)	-	27,680	-	27,680	
〃	Peferred Stock of Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	16,377	12	16,377	
〃	Peferred Stock of Viu International Limited	None	(1)	3,000	668,583	5	668,583	
〃	Common Stock of SK Holding Co., Ltd.	None	(1)	2,450	13,617,453	3	13,617,453	
〃	Skycus China Fund, L.P.	None	(2)	-	1,969,364	-	1,969,364	
〃	Softbank Vision Fund L.P.	None	(2)	-	21,372,060	-	21,372,060	
〃	Common Stock of Best Educational Organization	None	(2)	10,811	108,353	-	108,353	
〃	Common Stock of Vizio Holding Corporation	None	(1)	4,409	2,371,327	4	2,371,327	
〃	Visionnaire Ventures Fund II, L.P.	None	(2)	-	449,015	-	449,015	
〃	Didi Global Inc.	None	(1)	3,136	2,501,686	-	2,501,686	
〃	Beijing-based Pensees Technology Co., Ltd.	None	(1)	771	42,144	4	42,144	
〃	Common Stock of Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	4,339,929	17	4,339,929	
〃	Common Stock of Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	21,344	3,131,002	2	3,131,002	
〃	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	41,218,306	1	41,218,306	
〃	Asia-IO Holdings Limited	None	(1)	-	412,432	-	412,432	
〃	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	195,844	3	195,844	
〃	Artificial Intelligent Speech Co., Ltd.	None	(1)	644	217,705	1	217,705	
〃	Peferred Stock of Figure Technologies Inc.	None	(1)	2,403	165,655	1	165,655	
〃	Common Stock of Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	458	53,709	3	53,709	
〃	Jinan Fujie industrial investment fund partnership (limited partnership)	None	(2)	-	147,774	-	147,774	
〃	Plume Design, Inc.	None	(1)	6,006	619,341	1	619,341	
〃	Peferred Stock of Nuwa Robotics Corporation	None	(1)	-	110,721	-	110,721	
〃	Airspan Network Inc.	None	(1)	114	11,941	-	11,941	
〃	Livingstone Fund L.P.	None	(2)	-	214,847	-	214,847	
〃	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	2,252,134	8	2,252,134	
〃	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	118,468	-	118,468	
〃	Pegasus Holdings Limited	None	(2)	4,275	118,332	1	118,332	
〃	IDG Breyer Capital Fund L.P.	None	(2)	-	8,783,601	-	8,783,601	
〃	Wise Road Industry Investment Fund I, L.P.	None	(2)	-	246,515	-	246,515	
〃	Dagang Nexchange Berhad	None	(1)	120,000	605,355	4	605,355	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Peferred Stock of Witriciti Corporation	None	(1)	419	$ 177,326	-	$ 177,326	
〃	Alternative Fuel Techologies, Inc.	None	(1)	-	97,143	-	97,143	
〃	Guangdong Hongfu Xinghe Company	None	(2)	-	130,622	-	130,622	
〃	Autotalks Ltd.	None	(2)	-	276,800	-	276,800	
〃	Agile Robots AG	None	(1)	-	124,566	-	124,566	
〃	Lansus Technologies Inc.	None	(2)	-	113,973	-	113,973	
〃	Class A Common Stock of Lordstown Motors Corp.	None	(1)	7,248	692,171	4	692,171	
〃	Peferred Stock of Nextdrive Holdings Co., Ltd.	None	(1)	667	107,724	4	107,724	
〃	TransLink Capital Partners IV, L.P.	None	(1)	-	96,880	-	96,880	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	9,143,610	-	9,143,610	
〃	Others (Note 3)	None	(1)(2)	-	8,706,925	-	8,706,925	
Foxconn Holding Limited and subsidiaries	500 Startups III, L.P.	None	(2)	-	342,255	-	342,255	
〃	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,288,122	-	2,288,122	
〃	Airspan Networks Inc.	None	(1)	1,170	122,717	2	122,717	
〃	Prefer Stock of Cloudminds Technologies Co., Ltd.	None	(1)	6,206	573,186	2	573,186	
〃	Globant S.A. (GLOB)	None	(1)	45	392,613	-	392,613	
〃	GVFX1 L.P.	None	(2)	-	272,935	-	272,935	
〃	Sinovation Fund III, L.P.	None	(2)	-	1,708,754	-	1,708,754	
〃	Innovation Works Development Fund. L.P.	None	(2)	-	949,726	-	949,726	
〃	Peferred Stock of Innovation Works Limited	None	(1)	2,600	130,187	5	130,187	
〃	Peferred Stock of Inuitive Ltd.	None	(1)	1,233	164,875	3	164,875	
〃	Peferred Stock of Kinova, Inc.	None	(1)	1,264	55,730	2	55,730	
〃	Peferred Stock of Keyssa, Inc.	None	(1)	1,826	-	2	-	
〃	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	840,601	-	840,601	
〃	Playground Global, LLC	None	(2)	-	138,978	-	138,978	
〃	Playground Ventures II, L.P.	None	(2)	-	5,451,675	-	5,451,675	
〃	Playground Ventures, L.P.	None	(2)	-	3,583,946	-	3,583,946	
〃	Riverwood Capital Partners L.P.	None	(2)	-	225,926	-	225,926	
〃	Silverlink Capital, L.P.	None	(2)	-	2,790,379	-	2,790,379	
〃	Sinovation Fund IV, L.P.	None	(2)	-	1,339,261	-	1,339,261	
〃	Softbank Vision Fund L.P.	None	(2)	-	21,372,060	-	21,372,060	
〃	TJ 2015 Fund L.P.	None	(2)	-	819,627	-	819,627	
〃	Translink Capital Partners II, L.P.	None	(2)	-	325,728	-	325,728	
〃	Translink Capital Partners III, L.P.	None	(2)	-	489,927	-	489,927	
〃	Translink Capital Partners IV, L.P.	None	(2)	3,896	184,113	-	184,113	
〃	CELESTA CAPITAL II-A, L.P.	None	(2)	-	2,229,820	-	2,229,820	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of December 31, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Holding Limited and subsidiaries	CELESTA CAPITAL III, L.P.	None	(2)	-	$ 1,166,704	-	$ 1,166,704	
〃	Devialet SA	None	(1)	41	275,889	-	275,889	
〃	Peferred Stock of Nuwa Robotics Corp.	None	(1)	350	59,543	8	59,543	
〃	Common Stock of Softbank Robotics Group Corp.	None	(1)	6,618	108,811	8	108,811	
〃	Ai Fund, L,P.	None	(2)	20,000	134,934	-	134,934	
〃	Msd Special Investments Fund(cayman), L,P.	None	(2)	-	125,748	-	125,748	
〃	Sinovation Disrupt Fund, L,P.	None	(2)	-	199,813	-	199,813	
〃	Marvell Technology, Inc.	None	(2)	57	136,965	-	136,965	
〃	FG Venture, L.P.	None	(2)	-	106,739	-	106,739	
〃	Walden Catalyst Ventures, L.P.	None	(2)	-	100,118	-	100,118	
〃	Others (Note 3)	None	(1)(2)	-	278,145	-	278,145	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund L.P.	None	(2)	-	216,470	-	216,470	
Foxconn Singapore Pte. Ltd.	Others (Note 3)	None	(1)(2)	-	75,135	-	75,135	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the year ended December 31, 2021

Table 4

Expressed in thousands

(Except as otherwise indicated)

						Balance as at January 1, 2021		Addition		Disposal				Balance as at December 31, 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	48,560	$ 48,560	-	$ -	$ -	$ -	1,570,512	$ 1,570,512
″	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
″	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	-	-	317,000	3,170,000	-	-	-	-	317,000	3,170,000
″	Lin Yih International Investment Co., Ltd.	Note 1	Lin Yih International Investment Co., Ltd.	Note 6	TWD	261,900	904,411	165,000	1,650,000	-	-	-	-	426,900	2,554,411
Hyield Venture Capital Co., Ltd.	Giga Solar Material Corporation	Note 2	-	-	TWD	-	-	8,000	995,200	-	-	-	-	8,000	1,430,960
″	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	-	190,589	-	233,064	-	-	-	-	-	325,147
″	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	834,418	-	48,559	-	-	-	-	-	772,112
″	Tianjin Aiqi Honghai Haihe Smart Travel Equity Investment Fund Partnership	Note 2	-	-	RMB	-	1,174,845	-	420,000	-	-	-	-	-	1,568,590
″	Class A Common Stock of Lordstown Motors Corp.	Note 2	-	-	USD	-	-	7,248	50,000	-	-	-	-	7,248	25,006
″	Nanoplus Ltd.	Note 2	-	-	TWD	12,974	185,993	-	-	12,974	318,581	318,581	-	-	-

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance as at January 1, 2021		Addition		Disposal				Balance as at December 31, 2021	
						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 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
〃	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
〃	AutoCore Intelligence Technology (Nanjing) Co., Ltd.	Note 1	AutoCore Intelligence Technology (Nanjing) Co., Ltd.	None	RMB	-	-	2,329	100,000	-	-	-	-	2,329	100,000
〃	Shengfeng (Guangzhou) Industrial Investment Partnership (Limited Partnership)	Note 1	Shengfeng (Guangzhou) Industrial Investment Partnership (Limited Partnership)	None	RMB	-	-	-	1,720,000	-	-	-	-	-	1,720,000
〃	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	-	19,000	-	-	-	-	-	48,384
〃	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	834,418	-	48,559	-	-	-	-	-	772,112
〃	Berkeley Lights, LLC (BLI)	Note 2	-	-	USD	-	-	270	12,100	-	-	-	-	270	4,909
〃	Playground Ventures II, L.P.	Note 3	-	-	USD	-	101,312	-	20,600	-	-	-	-	-	33,939
〃	Silverlink Capital, L.P.	Note 3	-	-	USD	-	162,923	-	13,333	-	-	-	-	-	100,808
Foxocnn Singapore Pte. Ltd.	Dagang Nexchange Berhad	Note 2	-	-	MYR	-	-	120,000	108,000	-	-	-	-	120,000	21,870

						Balance as at January 1, 2021		Addition		Disposal				Balance as at December 31, 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
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 year ended December 31, 2021

Table 5

Expressed in thousands of TWD

(Except as otherwise indicated)

								Information on prior transaction if the counterparty is a related party						
Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	Status of payment	Counterparty	Relationship	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 90%	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
Foxconn EV Technology Inc.	Land and plants	October1, 2021	USD	78,850	Paid down payment	Lordstown EV Corporation	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	New business development	Note

Note: The total transaction amount is USD 230 million (including machinery and equipment of USD 151,150 thousand). The down payment of USD 200 million is paid in installments in November 2021, February 2022 and April 2022, and the final payment of USD 30 million is paid upon the completion of transaction.

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 year ended December 31, 2021

Table 6

Expressed in thousands of TWD

(Except as otherwise indicated)

Disposed of by	Real estate	Date of the event	Date of acquisition	Transaction currency	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	$ 77,629	Received in full	$ 321,970	FII USA Inc.	Sister company	Utilization of the Group's assets	Book Value	None
Foxconn Asset Managment LLC.	Lnad	December 17, 2021	May 1, 2000	USD	10,750	62,250	Received in full	51,500	Hines Acquisitions LLC	None	Dispose of idle assets	Based on market price	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 year ended December 31, 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	$ 18,106,559	-	Payment term 45~90 days	Note 1	Note 1	$ 138,683,562	20	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	13,943,247	-	Net 120 days	Note 1	Note 1	10,113,641	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	7,497,757	-	Payment term 60 days	Note 1	Note 1	332,912	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	2,184,740	-	Net 90 days	Note 1	Note 1	634,249	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	2,176,575	-	Net 90 days	Note 1	Note 1	711,185	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	1,814,539	-	Net 90 days	Note 1	Note 1	635,897	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	1,056,999	-	Net 90 days	Note 1	Note 1	232,600	-	
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	Sales	1,014,636	-	Payment term 90 days	Note 1	Note 1	434,861	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	953,051	-	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	926,567	-	Net 60 days	Note 1	Note 1	110,838	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	645,316	-	90 days after validation	Note 1	Note 1	234,601	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	385,801	-	Payment term 90 days	Note 1	Note 1	108,864	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	297,180	-	Payment term 45 days	Note 1	Note 1	50,467	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Sales	261,179	-	Payment term 60~90 days	Note 1	Note 1	67,977	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Affiliate	Sales	217,560	-	Net 30 days	Note 1	Note 1	-	-	
Hon Hai Precision Industry Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	147,629	-	Net 90 days	Note 1	Note 1	27,403	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Innolux Optoelectronics Ltd.	Other related party	Sales	109,457	-	Net 90 days	Note 1	Note 1	7,471	-	
Hon Hai Precision Industry Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	105,574	-	Payment term 90 days	Note 1	Note 1	10,849	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	1,329,813,330	37	Net 30 days	Note 1	Note 1	(542,861,747)	(47)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	687,328,973	19	Net 60 days	Note 1	Note 1	(248,985,107)	(21)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.-Singapore	Subsidiary	Purchases	431,212,398	12	Net 60 days	Note 1	Note 1	(174,623,005)	(15)	Note 2

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	$ 316,557,959	9	Net 30 days	Note 1	Note 1	($ 58,911,906)	(5)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	299,211,199	8	Payment term 30~90 days	Note 1	Note 1	(53,757,370)	(5)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiary	Purchases	50,969,861	1	Payment term 90 days	Note 1	Note 1	(11,714,355)	(1)	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	2,860,250	-	Net 30 days	Note 1	Note 1	(220,698)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	2,064,418	-	Payment term 90 days	Note 1	Note 1	(474,904)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,742,681	-	Net 30 days	Note 1	Note 1	(320,998)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	1,352,110	-	Net 30 days	Note 1	Note 1	(150,619)	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	1,042,395	-	Payment term 60 days	Note 1	Note 1	(504,020)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Purchases	742,931	-	Net 30 days	Note 1	Note 1	(80,049)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	721,165	-	Payment term 90 days	Note 1	Note 1	(318,484)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	659,095	-	Payment term 90 days	Note 1	Note 1	(114,881)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	196,466	-	Payment term 45~90 days	Note 1	Note 1	(44,605)	-	
Hon Hai Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	142,544	-	60 days after validation	Note 1	Note 1	(9,969)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	100,285	-	Payment term 60 days	Note 1	Note 1	(29,249)	-	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Processing and molding costs	20,767,215	69	-	Note 1	Note 1	(5,807,979) (Shown as other payables)	(64)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Processing and molding costs	7,993,113	26	-	Note 1	Note 1	(2,980,316) (Shown as other payables)	(33)	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing and molding costs	1,010,206	3	-	Note 1	Note 1	(233,803) (Shown as other payables)	(3)	
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	213,181	1	-	Note 1	Note 1	(31,534) (Shown as other payables)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Processing and molding costs	133,391	-	-	Note 1	Note 1	(8,695) (Shown as other payables)	-	

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
Shunsin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	$ 720,741	35	Payment term 45 days	Note 1	Note 1	$ 284,584	70	
Shunsin Technology (Zhong Shan) Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	800,747	39	Payment term 45 days	Note 1	Note 1	2,033	1	
Shunsin Technology (Zhong Shan) Limited	Shunyun Technology (Zhongshan) Limited	Subsidiary	Sales	171,697	8	Payment term 60 days	Note 1	Note 1	62,765	15	
ShangHai Futaitong International Logistics Co., Ltd.	FuXiang Precision Industrial (KunShan) Co., Ltd.	Subsidiary	Sales	107,645	9	Payment term 30 days	Note 1	Note 1	38,955	15	
ShangHai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	130,002	10	Net 30 days	Note 1	Note 1	-	-	
ShangHai Futaitong International Logistics Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	299,607	24	Payment term 30 days	Note 1	Note 1	48,257	19	
ShangHai Futaitong International Logistics Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	153,550	12	Payment term 30 days	Note 1	Note 1	32,040	13	
Ambit Microsystems (ShangHai) Co., Ltd.	Amworld Microsystems (Shanghai) Ltd.	Subsidiary	Sales	166,294	-	Payment term 30 days	Note 1	Note 1	43,602	1	
Ambit Microsystems (ShangHai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	385,799	2	Payment term 90 days	Note 1	Note 1	221	-	
Ambit Microsystems (ShangHai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,694,959	30	Net 60 days	Note 1	Note 1	704,642	15	
Ambit Microsystems (ShangHai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	232,032	1	Net 60 days	Note 1	Note 1	168,599	3	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	13,778,333	14	Payment term 90 days	Note 1	Note 1	2,274,685	8	
Ingrasys Technology Co., Ltd.	Hon-Ling Technology Co., Ltd.	Subsidiary	Sales	196,982	-	Payment term 60 days	Note 1	Note 1	74,017	-	
Ingrasys Technology Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	270,171	-	Payment term 60 days	Note 1	Note 1	33,647	-	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	711,145	1	Payment term 90 days	Note 1	Note 1	82,049	-	
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	2,672,616	3	Payment term 90 days	Note 1	Note 1	753,102	3	
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	2,207,741	2	Payment term 90 days	Note 1	Note 1	193,385	1	
Ingrasys Technology Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	3,432,368	3	Payment term 90 days	Note 1	Note 1	921,489	3	
Ingrasys Technology Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	855,057	1	Payment term 90 days	Note 1	Note 1	335,912	1	
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	23,919,963	24	Payment term 90 days	Note 1	Note 1	15,207,622	57	
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	893,631	1	Payment term 90 days	Note 1	Note 1	157,481	1	
Ingrasys Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	6,500,877	6	Payment term 90 days	Note 1	Note 1	687,992	3	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,267,324	1	Payment term 30 days	Note 1	Note 1	500,505	2	

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
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	$ 2,727,255	3	Payment term 60 days	Note 1	Note 1	$ 240,848	1	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,390,268	1	Payment term 60 days	Note 1	Note 1	128,537	-	
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,038,141	2	Payment term 45 days	Note 1	Note 1	21,846	-	
Ingrasys Technology Co., Ltd.	Garuda International Limited	Affiliate	Purchases	236,764	-	Payment term 90 days	Note 1	Note 1	(116,545)	-	
Ingrasys Technology Co., Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	123,446	-	Payment term 90 days	Note 1	Note 1	(62,030)	-	
Ingrasys Technology USA Inc.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	125,313	-	Net 30 days	Note 1	Note 1	5,992	-	
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,440,423	-	Payment term 45 days	Note 1	Note 1	108,472	1	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	4,774,476	-	Net 90 days	Note 1	Note 1	632,269	3	
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiary	Sales	200,321	-	Net 90 days	Note 1	Note 1	154,292	1	
Dynamic Computing Technology Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	107,563	55	Net 90 days	Note 1	Note 1	29,765	81	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	203,075	39	Net 30 days	Note 1	Note 1	20,091	12	
Socle Technology Corp.	Socle Technology Corporation (Shanghai)	Subsidiary	Sales	126,950	6	Payment term 90 days	Note 1	Note 1	1,435	1	
Socle Technology Corp.	Fitipower Integrated Technology Inc.	Affiliate	Sales	898,685	43	Payment term 30 days	Note 1	Note 1	-	-	
Socle Technology Corp.	Sharp Corporation	Affiliate	Purchases	1,533,690	81	Payment term 30 days	Note 1	Note 1	(6,115)	(5)	
Perobot Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	249,416	61	Net 30 days	Note 1	Note 1	108,693	61	
Hon-Ling Technology Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,765,363	50	Net 30 days	Note 1	Note 1	637,057	65	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	2,628,369	48	Net 30 days	Note 1	Note 1	312,206	32	
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	Sales	461,411	43	90 days after validation	Note 1	Note 1	113,446	25	
Foxconn Global Network Corporation	Sharp Corporation	Affiliate	Sales	117,156	11	90 days after validation	Note 1	Note 1	15,435	3	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,005,335	1	Payment term 90 days	Note 1	Note 1	286,659	1	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	56,388,769	83	Net 120 days	Note 1	Note 1	20,531,679	92	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	292,777	-	Payment term 45 days	Note 1	Note 1	301	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	914,850	1	Payment term 60 days	Note 1	Note 1	264,836	1	

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Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	$ 225,895	-	Payment term 60 days	Note 1	Note 1	($ 6,308)	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	131,819	-	Payment term 90 days	Note 1	Note 1	(23,583)	-	
FIH Precision Componet (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	463,493	56	Payment term 30 days	Note 1	Note 1	120,132	35	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	260,224	42	Payment term 90 days	Note 1	Note 1	48,617	21	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	305,865	49	Payment term 60 days	Note 1	Note 1	113,687	48	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	449,769	10	Payment term 30 days	Note 1	Note 1	50,819	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	102,307	2	Payment term 45 days	Note 1	Note 1	20,075	-	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co.,Ltd	Subsidiary	Sales	304,299	7	Payment term 60 days	Note 1	Note 1	203,738	4	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuyu Precision Components (Kunshan) Co., Ltd.	Affiliate	Purchases	157,407	8	Payment term 90 days	Note 1	Note 1	(22,494)	(1)	
FIH (Hong Kong) Limited	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	201,537	-	Payment term 60 days	Note 1	Note 1	5,305,942	14	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	43,679,774	32	Payment term 90 days	Note 1	Note 1	16,956,469	44	
FIH (Hong Kong) Limited	Ennoconn Corporation	Affiliate	Sales	105,770	-	Payment term 90 days	Note 1	Note 1	33,958	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	698,625	1	Payment term 90 days	Note 1	Note 1	(357,587)	(1)	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	261,014	-	Payment term 90 days	Note 1	Note 1	(104,587)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	6,318,626	5	Net 25 days	Note 1	Note 1	1,391,847	4	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	1,425,896	1	Net 30 days	Note 1	Note 1	(3,877)	-	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	20,037,033	15	Payment term 60 days	Note 1	Note 1	2,669,698	7	
FIH (Hong Kong) Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	196,126	-	Payment term 90 days	Note 1	Note 1	(83,305)	-	
Nanning Futaihong Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	1,216,418	38	Payment term 30 days	Note 1	Note 1	247,497	68	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	21,342,936	100	Payment term 30 days	Note 1	Note 1	2,653,373	100	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yihong Technology (Chengdu) Co., Ltd.	Affiliate	Purchases	991,103	5	Net 60 days	Note 1	Note 1	-	-	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	1,891,804	9	Payment term 60 days	Note 1	Note 1	(255,698)	(6)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	3,801,812	19	Net 60 days	Note 1	Note 1	(878,613)	(21)	

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Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	$ 2,527,124	12	Payment term 75 days	Note 1	Note 1	($ 553,248)	(13)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	3,955,316	19	Net 60 days	Note 1	Note 1	(879,214)	(21)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	32,190,157	100	Payment term 120 days	Note 1	Note 1	8,960,710	99	
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	Sales	179,562	1	Payment term 45 days	Note 1	Note 1	64,838	100	
Precision Technology Investment Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	279,357	81	Payment term 90 days	Note 1	Note 1	164,254	91	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	348,418	2	Net 90 days	Note 1	Note 1	100,073	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	335,444	2	Net 90 days	Note 1	Note 1	128,926	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	145,526	1	Net 90 days	Note 1	Note 1	86,593	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	6,341,565	40	Net 30 days	Note 1	Note 1	2,880,537	46	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	316,701	2	Net 90 days	Note 1	Note 1	262,252	4	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	3,307,525	21	Net 60 days	Note 1	Note 1	776,674	12	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	142,657	1	Net 90 days	Note 1	Note 1	97,300	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	339,705	2	Net 60 days	Note 1	Note 1	424,174	7	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	470,182	3	Net 90 days	Note 1	Note 1	247,241	4	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	HCC Teletron (HK) Technology Co., Ltd.	Subsidiary	Sales	134,162	1	Net 30 days	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	268,658	2	Net 30 days	Note 1	Note 1	34,853	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Keenest Electronic Corp.	Affiliate	Sales	207,558	1	Net 90 days	Note 1	Note 1	47,193	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	190,057	1	90 days after validation	Note 1	Note 1	(37,682)	(1)	
ShunSin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	384,625	21	Payment term 90 days	Note 1	Note 1	90,393	20	
ShunSin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	333,564	18	Payment term 60 days	Note 1	Note 1	186,895	42	
FuDing Precision Components (ShenZhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	13,537,614	82	Payment term 90 days	Note 1	Note 1	6,041,509	82	
FuDing Electronic Technology (JiaShan) Co., Ltd.	FuXiang Precision Industrial (KunShan) Co., Ltd.	Subsidiary	Sales	104,415	-	Payment term 90 days	Note 1	Note 1	32,735	-	
FuDing Electronic Technology (JiaShan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	108,354	-	Payment term 30 days	Note 1	Note 1	79,087	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
FuDing Electronic Technology (JiaShan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	$ 1,892,943	6	Payment term 15 days	Note 1	Note 1	$ 60,295	-	
FuDing Electronic Technology (JiaShan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	398,763	1	Payment term 90 days	Note 1	Note 1	131,086	1	
Triple Win Technology (ShenZhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	72,380,560	92	Payment term 90 days	Note 1	Note 1	19,103,246	93	
Triple Win Technology (ShenZhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	3,982,586	6	Payment term 90 days	Note 1	Note 1	(211,871)	(2)	
Triple Win Technology (ShenZhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	627,178	1	Payment term 90 days	Note 1	Note 1	(43,329)	-	
KangZhun Electronic Technology (KunShan) Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	196,714	32	Payment term 90 days	Note 1	Note 1	25,445	35	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,201,360	5	Payment term 90 days	Note 1	Note 1	584,968	6	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	242,885	1	Net 30 days	Note 1	Note 1	56,174	1	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	Sales	223,017	1	Payment term 90 days	Note 1	Note 1	-	-	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,751,429	7	Payment term 90 days	Note 1	Note 1	55,991	1	
FuXiang Precision Industrial (KunShan) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	135,001	1	Net 90 days	Note 1	Note 1	38,285	-	
Foxconn (KunShan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	464,218	1	Payment term 90 days	Note 1	Note 1	85,608	3	
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	31,091,146	94	Payment term 90 days	Note 1	Note 1	3,084,384	92	
Foxconn (KunShan) Computer Connector Co., Ltd.	Fuyu Precision Components (Kunshan) Co., Ltd.	Affiliate	Purchases	125,836	-	Payment term 90 days	Note 1	Note 1	(43,101)	-	
Foxconn (KunShan) Computer Connector Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	257,136	1	Payment term 90 days	Note 1	Note 1	(76,566)	-	
Foxconn (KunShan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	530,961	2	Payment term 90 days	Note 1	Note 1	(140,488)	-	
Foxconn Electronic Industrial Development (KunShan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	6,013,360	100	Payment term 60 days	Note 1	Note 1	2,472,698	100	
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiary	Sales	423,027	20	Payment term 60 days	Note 1	Note 1	-	-	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	Sales	1,580,405	73	Payment term 60 days	Note 1	Note 1	363,992	100	
Hightech Electronics Components Inc.	Hong Kong Ennopower Information Technology Co., Ltd.	Subsidiary	Sales	122,175	6	Payment term 60 days	Note 1	Note 1	-	-	
Best Ever Industries Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	200,219	-	Payment term 90 days	Note 1	Note 1	11,498	-	
Best Ever Industries Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	223,835	-	Payment term 90 days	Note 1	Note 1	44,055	-	
YanTai FuLiTong International Trading Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	Sales	128,813	40	Payment term 90 days	Note 1	Note 1	955	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
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	$ 148,199	-	Net 90 days	Note 1	Note 1	$ 54,705	1	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	32,710,462	63	Net 90 days	Note 1	Note 1	5,948,905	69	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	396,568	1	Net 60 days	Note 1	Note 1	93,145	1	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	168,464	-	Net 90 days	Note 1	Note 1	(163,457)	(2)	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	557,259	1	Payment term 30 days	Note 1	Note 1	(280,316)	(4)	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,649,764	3	Net 90 days	Note 1	Note 1	(288,207)	(4)	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Fitipower Integrated Technology Inc.	Affiliate	Purchases	128,969	-	Net 1 day	Note 1	Note 1	(29,610)	-	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	1,141,685	2	90 days after validation	Note 1	Note 1	(101,785)	(2)	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	107,540	-	Payment term 90 days	Note 1	Note 1	4,283	-	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Purchases	121,455	-	Net 30 days	Note 1	Note 1	(29,610)	-	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	2,351,655	5	Net 60 days	Note 1	Note 1	318,233	4	
HongFuTai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	236,227	-	Net 60 days	Note 1	Note 1	(2,077)	-	
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,325,082	100	Payment term 60 days	Note 1	Note 1	321,600	100	
FuTaiJie Science & Technology Development (ShenZhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	156,731	5	Net 90 days	Note 1	Note 1	5,936	1	
FuTaiJie Science & Technology Development (ShenZhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	142,913	4	Net 90 days	Note 1	Note 1	42,222	7	
FuTaiJie Science & Technology Development (ShenZhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	247,804	8	Net 90 days	Note 1	Note 1	93,848	16	
FuTaiJie Science & Technology Development (ShenZhen) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	106,953	3	Net 90 days	Note 1	Note 1	20,582	4	
FuTaiJie Science & Technology Development (ShenZhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	170,541	5	Net 90 days	Note 1	Note 1	27,239	5	
Foxconn CZ S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	107,946	3	Payment term 45 days	Note 1	Note 1	13,029	-	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	465,849	14	Payment term 45 days	Note 1	Note 1	125,875	1	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,255,518	70	Payment term 45 days	Note 1	Note 1	448,892	2	
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	292,105	9	Payment term 45 days	Note 1	Note 1	17,858	-	
FuJin Precision Industrial (JinCheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,575,548	59	Payment term 90 days	Note 1	Note 1	146,345	52	

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FuJin Precision Industrial (JinCheng) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	$ 119,182	4	Payment term 90 days	Note 1	Note 1	$ 11,491	4	
FuJin Precision Industrial (JinCheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd	Subsidiary	Sales	149,578	6	Payment term 90 days	Note 1	Note 1	56	-	
HongZhun Precision Tooling (KunShan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	4,062,617	64	Payment term 30 days	Note 1	Note 1	2,332,950	73	
HongZhun Precision Tooling (KunShan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	1,487,215	23	Net 90 days	Note 1	Note 1	580,376	18	
HongZhun Precision Tooling (KunShan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	145,639	2	Net 90 days	Note 1	Note 1	57,803	2	
HongZhun Precision Tooling (KunShan) Co., Ltd.	Fuyu Precision Components (Kunshan) Co., Ltd.	Affiliate	Sales	148,229	2	Net 90 days	Note 1	Note 1	23,355	1	
Foxconn eMS, Inc.	Profit New Limited	Subsidiary	Sales	153,143	58	Payment term 30 days	Note 1	Note 1	53,132	65	
NWE Technology Inc.-USA/CA	IPL International Limited	Subsidiary	Sales	222,696	1	Payment term 90 days	Note 1	Note 1	118,109	87	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	354,638	55	Payment term 30 days	Note 1	Note 1	79,566	63	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	160,417	25	Payment term 30 days	Note 1	Note 1	19,848	16	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	169,501	1	Payment term 90 days	Note 1	Note 1	54,583	100	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,846,141	10	Net 30 days	Note 1	Note 1	737,700	98	
ShenZhen FuHongJie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	388,127	52	Net 30 days	Note 1	Note 1	119,310	64	
Jizhun Precision Industry (Huizhou) Co., Ltd.	Jinchen Hongren Technology Co., Ltd.	Subsidiary	Sales	102,766	1	Payment term 90 days	Note 1	Note 1	15,547	22	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,466,253	65	Payment term 30 days	Note 1	Note 1	-	-	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	800,396	35	Payment term 30 days	Note 1	Note 1	127,285	100	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	143,788	2	Net 90 days	Note 1	Note 1	82,596	3	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	138,595	2	Net 120 days	Note 1	Note 1	55,574	2	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	278,393	3	Net 90 days	Note 1	Note 1	65,025	2	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	181,106	2	Net 90 days	Note 1	Note 1	108,519	4	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	357,563	4	Net 90 days	Note 1	Note 1	114,697	4	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	561,491	7	Net 60 days	Note 1	Note 1	138,993	5	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	132,039	2	Payment term 90 days	Note 1	Note 1	71,243	3	

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ShenZhen FerTile Plan International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	$ 426,505	5	Net 90 days	Note 1	Note 1	$ 119,724	4	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	282,682	3	Net 90 days	Note 1	Note 1	76,077	3	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	1,006,848	12	Net 90 days	Note 1	Note 1	72,904	3	
ShenZhen FerTile Plan International Logistics Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	Sales	103,502	1	Payment term 90 days	Note 1	Note 1	42,540	1	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	202,593	2	Net 60 days	Note 1	Note 1	76,731	3	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	239,451	3	Net 90 days	Note 1	Note 1	108,092	4	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	214,702	3	Net 180 days	Note 1	Note 1	333,125	12	
ShenZhen FerTile Plan International Logistics Co., Ltd.	Sharp Universal Technology (SZ) Co., Ltd.	Affiliate	Sales	130,271	2	Net 90 days	Note 1	Note 1	57,000	2	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	167,831	24	Payment term 30 days	Note 1	Note 1	39,655	28	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	333,032	49	Payment term 30 days	Note 1	Note 1	57,155	41	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Kunshan Tengyang Intelligent Technology Co., Ltd.	Subsidiary	Sales	125,067	18	Payment term 30 days	Note 1	Note 1	32,569	23	
FuYu Electronic Technology (HuaiAn) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	14,641,459	86	Payment term 30 days	Note 1	Note 1	5,485,368	100	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	713,678	84	Payment term 30 days	Note 1	Note 1	152,947	86	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	212,252	-	Net 60 days	Note 1	Note 1	50,172	-	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	49,504,683	98	Payment term 45 days	Note 1	Note 1	13,608,683	99	
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	3,483,537	100	Payment term 60 days	Note 1	Note 1	562,019	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	1,660,868	2	Payment term 90 days	Note 1	Note 1	461,570	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	466,719	-	Payment term 90 days	Note 1	Note 1	229,830	1	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	1,005,441	1	Payment term 90 days	Note 1	Note 1	(356,849)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	621,270	1	90 days after validation	Note 1	Note 1	(216,700)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	167,743	-	90 days after validation	Note 1	Note 1	(48,277)	-	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	110,102	-	Payment term 90 days	Note 1	Note 1	6,835	-	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	343,590	-	Net 90 days	Note 1	Note 1	173,470	1	

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HongFuJin Precision Electronics (YanTai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Subsidiary	Sales	$ 147,781	-	Payment term 90 days	Note 1	Note 1	$ 46,905	-	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,169,418	1	Net 60 days	Note 1	Note 1	(81,105)	(1)	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	2,352,355	1	Net 90 days	Note 1	Note 1	(1,413)	-	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	YanTai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	110,359	-	Payment term 90 days	Note 1	Note 1	(41,639)	-	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	65,838,827	33	Payment term 30 days	Note 1	Note 1	15,034,809	68	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	1,193,721	1	Payment term 30 days	Note 1	Note 1	(111,987)	(1)	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	637,132	-	90 days after validation	Note 1	Note 1	(216,426)	(1)	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	672,896	-	90 days after validation	Note 1	Note 1	(201,727)	(1)	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	1,524,143	1	Payment term 60 days	Note 1	Note 1	238,279	1	
HongFuJin Precision Electronics (YanTai) Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Sales	189,406	-	Payment term 60 days	Note 1	Note 1	25,845	-	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	520,443	28	Net 45 days	Note 1	Note 1	198,471	29	
Foxconn Technology (India) Private Limited	Competition Team Technology (India) Private Limited	Subsidiary	Purchases	101,919	6	Payment term 45 days	Note 1	Note 1	-	-	
Foxconn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,153,398	29	Payment term 60 days	Note 1	Note 1	41,133	1	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,392,739	35	Payment term 45 days	Note 1	Note 1	296,068	11	
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,263,797	32	Payment term 45 days	Note 1	Note 1	55,964	2	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	873,710	88	Payment term 45 days	Note 1	Note 1	92,287	69	
FuGion Material Technology (ShenZhen) Limited	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,186,259	4	Net 90 days	Note 1	Note 1	-	-	
FuGion Material Technology (ShenZhen) Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	664,718	2	Net 90 days	Note 1	Note 1	-	-	
FuGion Material Technology (ShenZhen) Limited	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	644,362	2	Net 90 days	Note 1	Note 1	-	-	
FuGion Material Technology (ShenZhen) Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	528,056	2	Net 90 days	Note 1	Note 1	20,136	28	
FuGion Material Technology (ShenZhen) Limited	Fu Gang Electronics (Dong Guan) Co., Ltd.	Other related party	Sales	252,464	1	Net 14 days	Note 1	Note 1	-	-	
HuaiAn FuLiTong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	173,630	7	Payment term 90 days	Note 1	Note 1	100,751	14	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing (Thailand) Co., Ltd.	Affiliate	Sales	127,566	-	Net 60 days	Note 1	Note 1	41,567	-	

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Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing France S.A.	Affiliate	Sales	$ 119,843	-	Net 60 days	Note 1	Note 1	$ 10,470	-	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	223,468	-	Net 60 days	Note 1	Note 1	19,880	-	
PCE Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,729,314	43	Payment term 60 days	Note 1	Note 1	406,443	40	
PCE Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,318,226	57	Payment term 60 days	Note 1	Note 1	609,281	60	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	290,523	-	Net 90 days	Note 1	Note 1	131,508	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	176,821	-	Net 120 days	Note 1	Note 1	125,911	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	406,493	-	Net 90 days	Note 1	Note 1	189,676	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	487,369	-	Net 90 days	Note 1	Note 1	132,311	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	140,560	-	Net 90 days	Note 1	Note 1	17,417	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	218,909	-	Net 90 days	Note 1	Note 1	38,489	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	120,168	-	Net 90 days	Note 1	Note 1	3,021	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	479,649,230	90	Net 30 days	Note 1	Note 1	166,858,777	81	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	105,795	-	Net 60 days	Note 1	Note 1	13,772	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	2,602,371	-	Payment term 90 days	Note 1	Note 1	436,939	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	40,435,149	8	Net 60 days	Note 1	Note 1	20,540,213	10	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	157,366	-	Payment term 90 days	Note 1	Note 1	4,621	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,236,347	-	Net 60 days	Note 1	Note 1	616,890	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	170,951	-	Net 45 days	Note 1	Note 1	139	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	134,874	-	Net 30 days	Note 1	Note 1	38,462	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	110,096	-	Net 90 days	Note 1	Note 1	86,315	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd.	Subsidiary	Sales	225,417	-	Net 30 days	Note 1	Note 1	-	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	354,938	-	Payment term 90 days	Note 1	Note 1	(107,875)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	567,616	-	Payment term 90 days	Note 1	Note 1	(100,877)	-	

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Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	$ 140,864	-	Payment term 90 days	Note 1	Note 1	($ 31,328)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	G-TECH Optoelectronics Corporation	Affiliate	Sales	785,056	-	Net 45 days	Note 1	Note 1	147,391	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	500,885	-	Payment term 60 days	Note 1	Note 1	3	-	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiary	Sales	1,859,963	4	Payment term 60 days	Note 1	Note 1	95,445	1	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	202,991	-	Payment term 90 days	Note 1	Note 1	68,541	-	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	3,830,827	9	Payment term 60 days	Note 1	Note 1	392,487	3	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	7,811,855	18	Payment term 90 days	Note 1	Note 1	3,108,736	22	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	6,815,562	16	Net 60 days	Note 1	Note 1	3,447,377	25	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	19,171,248	45	Net 60 days	Note 1	Note 1	5,667,398	41	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	491,068	1	Net 60 days	Note 1	Note 1	76,626	1	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	244,892	1	Net 90 days	Note 1	Note 1	131,496	1	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	596,507	1	Payment term 60 days	Note 1	Note 1	220,511	2	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	422,799	1	Payment term 60 days	Note 1	Note 1	194,101	1	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	431,804	1	60 days after validation	Note 1	Note 1	(164,199)	(2)	
HongFuJin Precision Electronics (ChongQing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	1,177,343	3	Net 90 days	Note 1	Note 1	(214,537)	(3)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	1,923,097	39	Payment term 90 days	Note 1	Note 1	549,139	32	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	171,395	3	Net 90 days	Note 1	Note 1	24,333	1	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,605,244	32	Net 90 days	Note 1	Note 1	788,972	46	
Foxconn Precision Electronics (YanTai) Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	106,318	2	Net 60 days	Note 1	Note 1	36,634	2	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Sales	113,280	2	Net 90 days	Note 1	Note 1	7,954	-	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	899,344	20	Net 90 days	Note 1	Note 1	(195,044)	(20)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	186,144	4	Payment term 90 days	Note 1	Note 1	131,142	8	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	398,737	9	Net 60 days	Note 1	Note 1	(93,797)	(10)	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	$ 808,167	1	Net 90 days	Note 1	Note 1	$ 161,666	-	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	895,906	1	Net 90 days	Note 1	Note 1	108,212	-	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	78,264,129	69	Payment term 30 days	Note 1	Note 1	19,238,532	55	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	15,355,409	13	Net 30 days	Note 1	Note 1	4,971,867	14	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,114,826	1	Net 90 days	Note 1	Note 1	552,121	2	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	17,615,395	15	Net 75 days	Note 1	Note 1	9,013,643	26	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	116,915	-	Payment term 90 days	Note 1	Note 1	(30,788)	-	
HongFuJin Precision Electronics (TianJin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	255,963	1	Payment term 90 days	Note 1	Note 1	(69,872)	(1)	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	284,792	-	Payment term 90 days	Note 1	Note 1	4,856	-	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	619,002,511	97	Net 90 days	Note 1	Note 1	198,415,915	97	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	2,032,990	-	Payment term 90 days	Note 1	Note 1	(702,201)	-	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	541,815	-	60 days after validation	Note 1	Note 1	(114,418)	-	
HongFuJin Precision Electronics (ChengDu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	267,052	-	Payment term 90 days	Note 1	Note 1	(79,648)	-	
FuTaiHua Precision Electronics (ChengDu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	770,635	78	Net 90 days	Note 1	Note 1	296,308	87	
FuDing Precision Industrial (ZhengZhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,600,551	67	Payment term 90 days	Note 1	Note 1	915,981	80	
FuDing Precision Industrial (ZhengZhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	742,728	19	Payment term 60 days	Note 1	Note 1	127,514	11	
YanTai FuHuaDa Precision Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	405,314	42	Net 60 days	Note 1	Note 1	(187,000)	(50)	
YanTai FuHuaDa Precision Co., Ltd.	Sharp Universal Technology (SZ) Co., Ltd.	Affiliate	Sales	535,164	47	Net 45 days	Note 1	Note 1	105,772	29	
AnPinDa Precision Industrial (HuiZhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	393,998	19	Payment term 90 days	Note 1	Note 1	839	-	
AnPinDa Precision Industrial (HuiZhou) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	115,989	5	Net 60 days	Note 1	Note 1	43,777	7	
AnPinDa Precision Industrial (HuiZhou) Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	168,686	8	Net 30 days	Note 1	Note 1	72,334	11	
Jusda Supply Chain Management International Co., Ltd.	Shanghai Futaitong Plan International Logistics Co., Ltd	Subsidiary	Sales	248,460	7	Net 30 days	Note 1	Note 1	43,535	3	
Jusda Supply Chain Management International Co., Ltd.	Shenzhen Fertile Plan international Logistics Co., Ltd.	Subsidiary	Sales	101,571	3	Net 30 days	Note 1	Note 1	85,242	6	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	$ 166,320	5	Payment term 90 days	Note 1	Note 1	$ 174,728	11	
Jusda Supply Chain Management International Co., Ltd.	Jusda International Limited	Subsidiary	Sales	135,513	4	Net 30 days	Note 1	Note 1	24,298	2	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	652,600	18	Net 90 days	Note 1	Note 1	124,565	8	
Jusda Supply Chain Management International Co., Ltd.	Dynabook Technology (Hangzhou) Inc.	Affiliate	Sales	105,493	3	Payment term 60 days	Note 1	Note 1	20,339	1	
Jusda Supply Chain Management International Co., Ltd.	FSK L&S (Shanghai) Co., Ltd.	Affiliate	Sales	133,862	4	Net 30 days	Note 1	Note 1	71,034	5	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	4,536,306	8	Net 30 days	Note 1	Note 1	272,203	4	
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	87,240,569	62	Payment term 30 days	Note 1	Note 1	32,178,919	73	
Nanning Fugui Precision Industrial Co., Ltd.	Chongqing Fugui Electronics Co., Ltd.	Subsidiary	Sales	147,930	-	Payment term 30 days	Note 1	Note 1	77,767	-	
Nanning Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	193,502	-	Payment term 30 days	Note 1	Note 1	479	-	
Nanning Fugui Precision Industrial Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	110,824	-	Payment term 30 days	Note 1	Note 1	17,443	-	
FuTaiHua Precision Electronics (ZhengZhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	441,508	1	Payment term 30 days	Note 1	Note 1	69,954	-	
FuTaiHua Precision Electronics (ZhengZhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	65,380,659	99	Payment term 90 days	Note 1	Note 1	24,009,493	99	
FuTaiHua Precision Electronics (ZhengZhou) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	110,059	-	Payment term 30 days	Note 1	Note 1	-	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	9,681,128	1	Payment term 90 days	Note 1	Note 1	2,745,932	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	Sales	197,977	-	Payment term 90 days	Note 1	Note 1	342,916	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	559,452	-	Payment term 90 days	Note 1	Note 1	117,513	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	44,772,905	3	Net 45 days	Note 1	Note 1	175,072	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,679,976,288	96	Payment term 90 days	Note 1	Note 1	541,612,000	99	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	3,090,425	-	Payment term 90 days	Note 1	Note 1	2,345,439	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	3,266,215	-	Net 120 days	Note 1	Note 1	1,967,481	-	
HongFuJin Precision Electronics (ZhengZhou) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	133,806	-	Payment term 90 days	Note 1	Note 1	(79,976)	-	
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	37,637,509	-	Net 30 days	Note 1	Note 1	18,708,511	37	
Profit New Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	5,146,331	-	Payment term 30 days	Note 1	Note 1	1,827,879	4	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	$ 323,079	-	Payment term 30 days	Note 1	Note 1	$ 126,829	-	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	56,337,925	1	Payment term 30 days	Note 1	Note 1	15,288,081	30	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	351,138	-	Payment term 30 days	Note 1	Note 1	14,659	-	
Mega Well Limited	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	381,031	-	Net 30 days	Note 1	Note 1	53,812	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	203,428,041	99	Net 30 days	Note 1	Note 1	67,515,430	100	
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,592,269	1	Net 30 days	Note 1	Note 1	-	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	520,741	-	Net 30 days	Note 1	Note 1	-	-	
Fast Victor Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	6,726,602	2	Payment term 90 days	Note 1	Note 1	6,647,352	6	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	40,635,479	9	Net 90 days	Note 1	Note 1	17,299,010	16	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	16,542,506	4	Net 90 days	Note 1	Note 1	3,293,973	3	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	2,100,806	-	Net 90 days	Note 1	Note 1	(140,182)	-	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,649,300	5	Net 45 days	Note 1	Note 1	551,991	6	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	9,458,290	27	Net 10 days	Note 1	Note 1	276,621	3	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	6,384,229	18	Net 60 days	Note 1	Note 1	2,285,290	25	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	138,226	-	Payment term 30 days	Note 1	Note 1	22,240	-	
Competition Team Ireland Limited	Innolux Corporation	Other related party	Purchases	173,615	-	Payment term 60 days	Note 1	Note 1	(4,979)	-	
WWW (Jin Cheng) Co., Ltd.	Triple Win Technology (JinCheng) Co., Ltd.	Subsidiary	Sales	124,141	20	Net 30 days	Note 1	Note 1	19,685	41	
ZhengZhou Justa Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	207,769	27	Net 30 days	Note 1	Note 1	43,857	18	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	157,226	55	Payment term 30 days	Note 1	Note 1	32,746	71	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	109,932	-	Net 90 days	Note 1	Note 1	292	-	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	390,171,113	97	Net 90 days	Note 1	Note 1	71,713,591	94	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	361,731	-	Net 90 days	Note 1	Note 1	408,958	1	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	8,104,628	2	Payment term 90 days	Note 1	Note 1	4,081,847	5	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	HongFuJin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	$ 16,530,846	4	Payment term 30 days	Note 1	Note 1	$ -	-	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	525,817	-	Net 90 days	Note 1	Note 1	(149,594)	-	
Foxconn Precision Electronics (TaiYuan) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	163,874	-	Net 60 days	Note 1	Note 1	(22,121)	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	453,360	1	Net 90 days	Note 1	Note 1	162,223	1	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	1,028,121	2	Net 60 days	Note 1	Note 1	98,544	1	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	40,574,615	95	Net 60 days	Note 1	Note 1	17,311,557	97	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	489,850	1	Net 60 days	Note 1	Note 1	97,179	1	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,402,773	100	60 days after validation	Note 1	Note 1	290,685	100	
Fulian Technology (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	435,193	1	Payment term 90 days	Note 1	Note 1	300,762	2	
Fulian Technology (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	175,325	-	Net 90 days	Note 1	Note 1	1,297	-	
Fulian Technology (Jiyuan) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	140,142	-	Net 30 days	Note 1	Note 1	56,830	-	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	402,429	1	Net 60 days	Note 1	Note 1	7,338	-	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	42,095,625	90	Net 45 days	Note 1	Note 1	16,178,393	95	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	1,105,754	2	Net 90 days	Note 1	Note 1	50,245	-	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	109,878	-	60 days after validation	Note 1	Note 1	-	-	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	767,829	2	Net 30 days	Note 1	Note 1	133,843	1	
Fulian Technology (Jiyuan) Co., Ltd.	Zhoukou Gengde Electronics Co., Ltd.	Affiliate	Purchases	117,226	1	Net 30 days	Note 1	Note 1	(46,895)	(1)	
HongFuJin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	635,725	69	Net 90 days	Note 1	Note 1	313,072	67	
Shen Zhen Fu Neng New Energy Technology Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	138,280	10	Net 30 days	Note 1	Note 1	5,790	3	
Foxconn Interconnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	245,271	-	Payment term 90 days	Note 1	Note 1	89,236	-	
Foxconn Interconnect Technology Limited	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,977,078	2	Net 60 days	Note 1	Note 1	532,057	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	4,054,087	4	Payment term 90 days	Note 1	Note 1	616,558	2	
Foxconn Interconnect Technology Limited	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	141,546	-	Payment term 60 days	Note 1	Note 1	46,862	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	$ 180,359	-	Payment term 60 days	Note 1	Note 1	$ 37,293	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	1,008,529	1	Net 60 days	Note 1	Note 1	197,687	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	1,923,958	2	Net 30 days	Note 1	Note 1	380,537	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	400,944	-	Payment term 90 days	Note 1	Note 1	88,198	-	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	2,282,481	2	Payment term 90 days	Note 1	Note 1	300,463	1	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	246,553	-	Payment term 60 days	Note 1	Note 1	120,684	-	
Foxconn Interconnect Technology Limited	Foxconn Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	169,598	-	Payment term 90 days	Note 1	Note 1	64,909	-	
Foxconn Interconnect Technology Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,271,521	1	Payment term 90 days	Note 1	Note 1	253,843	1	
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	388,504	-	Payment term 90 days	Note 1	Note 1	94,049	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,795,745	2	Payment term 90 days	Note 1	Note 1	505,731	2	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	3,340,273	3	Payment term 90 days	Note 1	Note 1	1,172,899	4	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	Sales	7,753,141	8	Payment term 90 days	Note 1	Note 1	2,004,825	7	
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	267,396	-	Net 45 days	Note 1	Note 1	160,045	1	
Foxconn Interconnect Technology Limited	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	553,077	1	Payment term 90 days	Note 1	Note 1	82,160	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	690,213	1	Payment term 60 days	Note 1	Note 1	152,270	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	5,617,757	6	Payment term 60 days	Note 1	Note 1	3,332,152	11	
Foxconn Interconnect Technology Limited	NSG Technology Inc.	Subsidiary	Sales	107,489	-	Payment term 30 days	Note 1	Note 1	13,983	-	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	260,694	-	Payment term 90 days	Note 1	Note 1	96,715	-	
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	293,156	-	Payment term 60 days	Note 1	Note 1	101,750	-	
Foxconn Interconnect Technology Limited	Foxconn Technology Co., Ltd.	Affiliate	Sales	110,092	-	Payment term 90 days	Note 1	Note 1	10,085	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	1,184,255	1	Payment term 90 days	Note 1	Note 1	422,662	1	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	595,244	1	Payment term 60 days	Note 1	Note 1	309,774	1	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	456,491	-	Payment term 60 days	Note 1	Note 1	127,357	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	$ 2,555,877	3	Net 15 days	Note 1	Note 1	($ 671,304)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	1,638,746	2	Payment term 90 days	Note 1	Note 1	517,228	2	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	748,480	1	Payment term 90 days	Note 1	Note 1	257,862	1	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	1,090,555	1	Net 60 days	Note 1	Note 1	245,340	1	
ScienBiziP Consulting Inc.	FG Innovation Company Limited	Subsidiary	Sales	183,428	34	Payment term 90 days	Note 1	Note 1	112,782	68	
Foxconn Interconnect Technology Singapore Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	357,203	20	Payment term 90 days	Note 1	Note 1	10,344	3	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	59,947,047	100	Payment term 60 days	Note 1	Note 1	15,553,667	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	634,937	13	Payment term 30 days	Note 1	Note 1	60,028	7	
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	101,029	8	Payment term 90 days	Note 1	Note 1	26,550	6	
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	487,600	2	Net 60 days	Note 1	Note 1	89,950	1	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	966,696	5	Net 180 days	Note 1	Note 1	88,309	1	
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	Sales	726,572	4	Net 60 days	Note 1	Note 1	315,474	5	
Jusda International Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	103,198	1	Net 60 days	Note 1	Note 1	21,161	-	
Jusda International Limited	Jusda Europe S.R.O.	Subsidiary	Sales	126,687	1	Net 180 days	Note 1	Note 1	44,097	1	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	4,512,038	23	Net 180 days	Note 1	Note 1	1,642,403	27	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,689,833	9	Net 60 days	Note 1	Note 1	463,053	8	
Jusda International Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	277,300	1	Net 30 days	Note 1	Note 1	3,469	-	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	198,295	1	Net 180 days	Note 1	Note 1	281,461	5	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	198,999	1	Net 30 days	Note 1	Note 1	92,080	1	
Jusda International Limited	Bang Tai International Logistics Co., Ltd.	Subsidiary	Sales	132,082	1	Net 180 days	Note 1	Note 1	57,758	1	
Jusda International Limited	Innolux Corporation	Other related party	Sales	1,141,607	6	Net 90 days	Note 1	Note 1	163,650	3	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	559,019	3	Net 30 days	Note 1	Note 1	187,182	3	
Jusda International Limited	Foxconn Technology Pte. Ltd.	Affiliate	Sales	113,146	1	Net 60 days	Note 1	Note 1	24,663	-	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,022,675	80	Payment term 30 days	Note 1	Note 1	62,306	100	

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
ChongQing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	$ 6,645,486	100	90 days after validation	Note 1	Note 1	$ 1,937,477	100	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	346,837	4	Net 90 days	Note 1	Note 1	115,390	4	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	105,894	1	90 days after validation	Note 1	Note 1	(62,265)	(2)	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Sunrise Trading Corp.	Affiliate	Purchases	112,777	1	90 days after validation	Note 1	Note 1	(42,031)	(1)	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	231,789	3	Payment term 90 days	Note 1	Note 1	46,221	2	
Fumeng Electronical Technology (Heze) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	289,063	99	Payment term 60 days	Note 1	Note 1	9,628	84	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	46,890,816	42	Payment term 75 days	Note 1	Note 1	9,999,483	38	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,980,347	7	Net 120 days	Note 1	Note 1	2,831,481	11	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	2,165,471	2	Payment term 30 days	Note 1	Note 1	(395,137)	(2)	
eCMMS Precision Singapore Pte. Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	314,486	-	Payment term 60 days	Note 1	Note 1	(126,274)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	Sales	536,622	-	Net 75 days	Note 1	Note 1	224,057	1	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	410,118	-	Payment term 40 days	Note 1	Note 1	134,943	1	
Chendu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	372,520	1	Payment term 90 days	Note 1	Note 1	88,426	86	
Jinchen Hongren Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	145,503	7	Payment term 90 days	Note 1	Note 1	3,617	1	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	650,245	32	Payment term 90 days	Note 1	Note 1	301,480	66	
New Wing Interconnect Technology (Bacgiang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	28,960,613	99	Payment term 90 days	Note 1	Note 1	9,791,375	99	
New Wing Interconnect Technology (Bacgiang) Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	209,132	1	Payment term 60 days	Note 1	Note 1	49,741	1	
Jin Ji Full Precision Machinery (WuHan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	195,877	27	Payment term 90 days	Note 1	Note 1	57,905	29	
Jin Ji Full Precision Machinery (WuHan) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	237,169	33	Payment term 90 days	Note 1	Note 1	56,365	29	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	6,240,126	5	Net 90 days	Note 1	Note 1	874,315	3	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	73,567,032	57	Net 90 days	Note 1	Note 1	17,153,039	54	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,687,391	1	Net 45 days	Note 1	Note 1	1,667,500	5	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,666,015	1	Payment term 45 days	Note 1	Note 1	112,452	-	

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
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	$ 5,670,517	4	Net 90 days	Note 1	Note 1	$ 1,825,466	6	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,351,070	1	Payment term 60 days	Note 1	Note 1	541,914	2	
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	8,901,158	7	Payment term 60 days	Note 1	Note 1	1,963,288	6	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	3,462,276	3	Net 45 days	Note 1	Note 1	598,357	2	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	1,215,546	1	Net 15 days	Note 1	Note 1	745,698	2	
Foxconn Industrial Internet Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	135,856	-	Net 30 days	Note 1	Note 1	76,215	26	
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	263,338	3	Payment term 30 days	Note 1	Note 1	39,708	3	
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	Sales	824,627	9	Payment term 60 days	Note 1	Note 1	171,405	15	
Foxconn OE Technologies Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	131,468	1	Payment term 45 days	Note 1	Note 1	49,094	4	
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,341,399	100	Net 90 days	Note 1	Note 1	951,213	100	
HeNan YuZhan Technology Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,011,193	-	Payment term 90 days	Note 1	Note 1	267,636	1	
HeNan YuZhan Technology Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	323,461	-	Payment term 90 days	Note 1	Note 1	310,885	1	
HeNan YuZhan Technology Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	116,599	-	Payment term 90 days	Note 1	Note 1	112,070	-	
HeNan YuZhan Technology Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	3,054,341	-	Payment term 90 days	Note 1	Note 1	659,531	2	
HeNan YuZhan Technology Limited	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	3,259,122	-	Payment term 90 days	Note 1	Note 1	2,548,970	7	
HeNan YuZhan Technology Limited	IPL International Limited	Subsidiary	Sales	96,131,022	1	Payment term 30 days	Note 1	Note 1	30,808,102	89	
HeNan YuZhan Technology Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	129,916	-	Net 30 days	Note 1	Note 1	1,482	-	
HeNan YuZhan Technology Limited	Shenzhen Asiatek Inc.	Affiliate	Purchases	109,090	7	Net 90 days	Note 1	Note 1	(1,447)	-	
Ur Materials Industry (Shenzhen) Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	181,880	7	Payment term 60 days	Note 1	Note 1	84,159	14	
Ur Materials Industry (Shenzhen) Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	140,560	6	Net 60 days	Note 1	Note 1	39,494	6	
JinCheng Futaihua Precision Electronics Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	206,518	-	Net 90 days	Note 1	Note 1	4,563	-	
JinCheng Futaihua Precision Electronics Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	545,750	1	Payment term 90 days	Note 1	Note 1	366,056	2	
JinCheng Futaihua Precision Electronics Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	482,220	1	Payment term 90 days	Note 1	Note 1	232,798	1	

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JinCheng Futaihua Precision Electronics Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	$ 539,040	1	Payment term 90 days	Note 1	Note 1	$ 282,306	2	
JinCheng Futaihua Precision Electronics Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	516,110	1	Payment term 90 days	Note 1	Note 1	374,728	2	
JinCheng Futaihua Precision Electronics Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	237,486	-	Payment term 90 days	Note 1	Note 1	-	-	
JinCheng Futaihua Precision Electronics Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	458,253	1	Payment term 90 days	Note 1	Note 1	386,700	2	
JinCheng Futaihua Precision Electronics Co., Ltd.	IPL International Limited	Subsidiary	Sales	40,736,458	50	Payment term 90 days	Note 1	Note 1	16,392,743	88	
JinCheng Futaihua Precision Electronics Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	205,125	-	Payment term 90 days	Note 1	Note 1	181,123	1	
JinCheng Futaihua Precision Electronics Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	520,012	1	Payment term 90 days	Note 1	Note 1	250,644	1	
JinCheng Futaihua Precision Electronics Co., Ltd.	HonFuJin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	348,486	-	Payment term 90 days	Note 1	Note 1	(1,697)	-	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	111,394	2	30 days after validation	Note 1	Note 1	26,107	1	
Lankao YuFu Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	292,911	4	Net 30 days	Note 1	Note 1	102,015	5	
Lankao YuFu Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	249,881	4	Net 60 days	Note 1	Note 1	134,500	7	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	390,903	6	Net 45 days	Note 1	Note 1	5,310	-	
Lankao YuFu Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	100,918	1	Net 30 days	Note 1	Note 1	35,730	2	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	973,158	14	Net 60 days	Note 1	Note 1	288,134	15	
Lankao YuFu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	4,278,642	62	Net 60 days	Note 1	Note 1	1,062,740	53	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	1,346,320	-	Net 90 days	Note 1	Note 1	1,030,069	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,670,264	-	Payment term 90 days	Note 1	Note 1	1,009,207	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,254,364	-	30 days after validation	Note 1	Note 1	777,708	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,004,572	-	Payment term 90 days	Note 1	Note 1	1,632,982	2	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	1,411,827	-	Net 30 days	Note 1	Note 1	910,982	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	188,301	-	Net 30 days	Note 1	Note 1	7,664	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	46,676,801	-	Net 30 days	Note 1	Note 1	38,482,037	36	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	3,596,251	-	Net 30 days	Note 1	Note 1	844,765	1	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	$ 194,376,484	1	Net 30 days	Note 1	Note 1	$ 58,702,835	55	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	296,639	-	Payment term 30 days	Note 1	Note 1	172,608	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	466,435	-	Payment term 90 days	Note 1	Note 1	8,351	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	899,061	-	Net 90 days	Note 1	Note 1	534,123	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hengyang Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	440,428	-	Net 90 days	Note 1	Note 1	426,790	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	179,935	-	Net 30 days	Note 1	Note 1	177,808	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Asiatek Inc.	Affiliate	Purchases	414,277	5	Payment term 90 days	Note 1	Note 1	-	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,554,353	98	Payment term 90 days	Note 1	Note 1	299,612	98	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	191,404	17	Payment term 45 days	Note 1	Note 1	47,037	19	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	118,227	10	Payment term 45 days	Note 1	Note 1	26,686	11	
Jusda Europe S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	151,291	13	Payment term 45 days	Note 1	Note 1	46,616	19	
Jusda Europe S.R.O.	Global Services Solutions S.R.O.	Subsidiary	Sales	139,626	12	Payment term 45 days	Note 1	Note 1	12,889	5	
Hunan Jusda Supply Chain Management Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	332,563	47	Payment term 45 days	Note 1	Note 1	129,895	71	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics (Germany) GmbH	Subsidiary	Sales	226,451	1	Payment term 30 days	Note 1	Note 1	65,993	2	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation (US)	Subsidiary	Sales	833,357	3	Net 30 days	Note 1	Note 1	693,094	19	
Sharp Jusda Logistics Corporation	Innolux Corporation	Other related party	Purchases	101,694	-	Payment term 30 days	Note 1	Note 1	(23,790)	(1)	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	6,263,452	22	Payment term 30 days	Note 1	Note 1	857,810	24	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	15,583,706	56	Payment term 30 days	Note 1	Note 1	(731,757)	(19)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	326,356	1	Payment term 30 days	Note 1	Note 1	34,140	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,989,573	7	Payment term 30 days	Note 1	Note 1	262,614	7	
Sharp Jusda Logistics Corporation	Sharp Hong Kong Limited	Affiliate	Sales	275,478	1	Payment term 30 days	Note 1	Note 1	65,274	2	
Sharp Jusda Logistics Corporation	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	176,541	1	Payment term 60 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics Corporation	Sharp (Phils.) Corporation	Affiliate	Sales	136,803	-	Payment term 30 days	Note 1	Note 1	35,158	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
Sharp Jusda Logistics Corporation	Sharp Appliances (Thailand) Ltd.	Affiliate	Sales	$ 186,410	1	Payment term 30 days	Note 1	Note 1	$ 50,637	1	
Sharp Jusda Logistics Corporation	Sharp Middle East Free Zone Establishment	Affiliate	Sales	125,993	-	Payment term 30 days	Note 1	Note 1	26,165	1	
Sharp Jusda Logistics Corporation	Sharp Electronics Corporation	Affiliate	Purchases	106,831	-	Net 7 days	Note 1	Note 1	(34,730)	(1)	
Sharp Jusda Logistics Corporation	Dynabook, Inc.	Affiliate	Sales	443,943	2	Payment term 30 days	Note 1	Note 1	79,465	2	
Sharp Jusda Logistics Corporation	Sharp NEC Display Solutions Europe GmbH	Affiliate	Sales	180,277	1	Net 30 days	Note 1	Note 1	76,183	2	
HeNan FuChi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,128,258	-	Payment term 90 days	Note 1	Note 1	1,131,913	1	
HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	599,098,969	96	Payment term 90 days	Note 1	Note 1	139,986,342	98	
HeNan FuChi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	19,047,988	3	Payment term 90 days	Note 1	Note 1	2,126,776	1	
HeNan FuChi Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	1,598,720	-	Payment term 90 days	Note 1	Note 1	-	-	
HeNan FuChi Technology Co., Ltd.	Garuda International Limited	Affiliate	Purchases	105,824	-	Payment term 90 days	Note 1	Note 1	(486)	-	
Jusda India Supply Chain Management Private Limited	Bharat FIH Private Limited	Subsidiary	Sales	117,433	22	Payment term 30 days	Note 1	Note 1	23,915	21	
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	122,738	23	Net 60 days	Note 1	Note 1	19,999	18	
ChongQing FuGui Electronics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	825,245	23	Net 90 days	Note 1	Note 1	97,511	72	
ChongQing FuGui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	2,633,943	74	Payment term 60 days	Note 1	Note 1	38,454	28	
ChongQing FuGui Electronics Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	106,175	-	Net 90 days	Note 1	Note 1	(5)	-	
ChongQing FuGui Electronics Co., Ltd.	Garuda International Limited	Affiliate	Purchases	124,062	5	Net 90 days	Note 1	Note 1	(98,627)	(1)	
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	275,742	-	Net 90 days	Note 1	Note 1	211,254	-	
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	304,498	-	Payment term 60 days	Note 1	Note 1	99,686	-	
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	127,235	-	Net 90 days	Note 1	Note 1	165,410	-	
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,366,104	2	Net 60 days	Note 1	Note 1	960,705	2	
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	36,717,023	25	Net 90 days	Note 1	Note 1	19,869,543	36	
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	108,258,626	73	Net 90 days	Note 1	Note 1	33,851,938	61	
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Pan-International Sunrise Trading Corp.	Affiliate	Purchases	167,111	10	Payment term 30 days	Note 1	Note 1	-	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	$ 427,075	9	Net 90 days	Note 1	Note 1	($ 203,032)	-	
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	503,401	14	Net 90 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystems (Shanghai) Co., Ltd.	Subsidiary	Sales	992,219	-	Payment term 60 days	Note 1	Note 1	27,104	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	258,831	-	Payment term 90 days	Note 1	Note 1	53,574	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	21,036,989	2	Payment term 30 days	Note 1	Note 1	3,749,129	1	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	189,383	-	Net 30 days	Note 1	Note 1	36,098	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	15,705,608	2	Net 60 days	Note 1	Note 1	9,694,646	4	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	37,818,571	4	Net 180 days	Note 1	Note 1	5,036,751	2	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,056,154	-	Net 60 days	Note 1	Note 1	35,962	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	569,359	-	Net 90 days	Note 1	Note 1	387,552	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	151,179	-	Net 60 days	Note 1	Note 1	42,956	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	30,501,834	3	Net 45 days	Note 1	Note 1	6,404,441	3	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	11,664,656	1	Payment term 90 days	Note 1	Note 1	1,883,810	1	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	121,535	-	Net 90 days	Note 1	Note 1	149,524	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	971,917	-	Payment term 30 days	Note 1	Note 1	411,264	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,413,581	-	Payment term 30 days	Note 1	Note 1	715,988	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	1,451,656	-	Net 90 days	Note 1	Note 1	412,345	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	10,670,558	1	Net 60 days	Note 1	Note 1	1,294,752	1	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	48,418,770	5	Net 60 days	Note 1	Note 1	35,008,886	14	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	561,227	-	Net 180 days	Note 1	Note 1	370,395	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	176,346	-	Payment term 30 days	Note 1	Note 1	172,897	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	28,696,991	3	Payment term 60 days	Note 1	Note 1	15,529,233	6	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	3,771,466	-	Payment term 90 days	Note 1	Note 1	2,257,877	1	

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Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	$ 108,932	-	Net 60 days	Note 1	Note 1	$ 15,401	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	36,454,237	4	Net 30 days	Note 1	Note 1	5,183,409	2	
Cloud Network Technology Singapore Pte. Ltd.	Fenix Industria De Eletronicos Ltda.	Subsidiary	Sales	139,753	-	Net 60 days	Note 1	Note 1	2,439	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Subsidiary	Sales	598,045	-	Net 90 days	Note 1	Note 1	273,426	-	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	533,805	12	Net 75 days	Note 1	Note 1	(108,466)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	246,491	11	Payment term 90 days	Note 1	Note 1	(105,463)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	912,996	10	Net 90 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	136,516	12	Payment term 90 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	829,531	-	Net 120 days	Note 1	Note 1	150,067	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,145,320	-	Net 30 days	Note 1	Note 1	387,762	6	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	50,666,329	100	Net 30 days	Note 1	Note 1	40,961,684	100	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	322,368	1	Net 30 days	Note 1	Note 1	140,434	1	
Fulian Technology (Shanxi) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	10,801,280	31	Net 30 days	Note 1	Note 1	7,095,382	61	
Fulian Technology (Shanxi) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	394,111	1	Net 90 days	Note 1	Note 1	170,577	1	
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	125,730	-	Net 45 days	Note 1	Note 1	71,999	1	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	20,941,229	59	Net 45 days	Note 1	Note 1	1,757,837	15	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	880,919	2	Net 90 days	Note 1	Note 1	594,749	5	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	1,239,068	4	Net 90 days	Note 1	Note 1	970,015	8	
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	128,377	-	Payment term 90 days	Note 1	Note 1	514,598	4	
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	6,326,849	10	Net 30 days	Note 1	Note 1	-	-	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	199,634	2	Payment term 30 days	Note 1	Note 1	16,835	-	
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,094,673	12	Net 45 days	Note 1	Note 1	775,393	4	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,084,516	80	Payment term 90 days	Note 1	Note 1	2,215,252	11	

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Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	Sales	$ 228,946	3	Payment term 30 days	Note 1	Note 1	$ 53,828	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	853,027	-	Net 90 days	Note 1	Note 1	214,639	-	
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	871,077	-	Payment term 30 days	Note 1	Note 1	310,630	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	457,983,297	99	Net 45 days	Note 1	Note 1	81,810,980	98	
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,361,422	-	Payment term 30 days	Note 1	Note 1	317,649	-	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	666,877	-	Net 60 days	Note 1	Note 1	306,792	-	
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	173,876	-	Net 45 days	Note 1	Note 1	77,772	-	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	263,572	8	Payment term 30 days	Note 1	Note 1	287,678	35	
Jusda Supply Chain Management Corporation	Belkin International, Inc.	Subsidiary	Sales	197,594	6	Payment term 30 days	Note 1	Note 1	13,990	2	
Jusda Supply Chain Management Corporation	Innolux USA Inc.	Other related party	Sales	230,809	7	Payment term 30 days	Note 1	Note 1	91,011	11	
Jusda Supply Chain Management Corporation	Dynabook Americas, Inc.	Affiliate	Sales	188,309	6	Payment term 15 days	Note 1	Note 1	5,960	1	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	981,059	100	Payment term 60 days	Note 1	Note 1	300,475	100	
AFE, Inc.	FII USA Inc.	Subsidiary	Sales	442,500	81	Payment term 30 days	Note 1	Note 1	51,061	13	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	75,198,283	100	Net 60 days	Note 1	Note 1	32,741,325	100	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	121,701	-	Net 90 days	Note 1	Note 1	(22,060)	-	
Fortunebay Technology Pte. Ltd.	Ambit Microsystems (Shanghai) Co., Ltd.	Subsidiary	Sales	742,000	2	Net 45 days	Note 1	Note 1	94,796	2	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,300,813	4	Net 45 days	Note 1	Note 1	289,361	5	
Fortunebay Technology Pte. Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	242,731	1	Net 45 days	Note 1	Note 1	31,744	1	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	2,077,506	7	Net 45 days	Note 1	Note 1	556,134	11	
Fortunebay Technology Pte. Ltd.	Bharat FIH Private Limited	Subsidiary	Sales	512,999	2	Net 45 days	Note 1	Note 1	158,055	3	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	496,944	2	Net 45 days	Note 1	Note 1	212,633	4	
Fortunebay Technology Pte. Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	186,086	1	Net 45 days	Note 1	Note 1	27,785	1	
Fortunebay Technology Pte. Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	243,558	1	Net 45 days	Note 1	Note 1	63,811	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
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	$ 309,497	1	Net 45 days	Note 1	Note 1	$ 41,086	1	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,848,197	6	Net 45 days	Note 1	Note 1	296,056	6	
Fortunebay Technology Pte. Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	125,093	-	Net 45 days	Note 1	Note 1	7,244	-	
Fortunebay Technology Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,738,788	5	Net 45 days	Note 1	Note 1	223,733	4	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	5,882,923	18	Net 45 days	Note 1	Note 1	849,319	16	
Fortunebay Technology Pte. Ltd.	Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	Sales	119,525	-	Net 45 days	Note 1	Note 1	5,639	-	
Fortunebay Technology Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,067,674	3	Net 45 days	Note 1	Note 1	267,633	5	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	122,334	-	Net 45 days	Note 1	Note 1	1,902	-	
Fortunebay Technology Pte. Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	952,085	3	Net 45 days	Note 1	Note 1	-	-	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	6,321,792	20	Net 45 days	Note 1	Note 1	1,007,082	19	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	696,024	2	Net 45 days	Note 1	Note 1	129,582	2	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,065,925	6	Net 45 days	Note 1	Note 1	390,376	7	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	817,719	3	Net 45 days	Note 1	Note 1	220,648	4	
Fortunebay Technology Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	136,543	-	Net 45 days	Note 1	Note 1	26,928	1	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	176,483	1	Net 45 days	Note 1	Note 1	93,705	2	
Fortunebay Technology Pte. Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	397,943	1	Net 45 days	Note 1	Note 1	43,215	1	
Fortunebay Technology Pte. Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	141,395	-	Net 45 days	Note 1	Note 1	8,930	-	
Fortunebay Technology Pte. Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	192,824	1	Net 45 days	Note 1	Note 1	29,030	1	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	7,765,730	91	Payment term 90 days	Note 1	Note 1	1,729,447	88	
Fulian Technology (Wuhan) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	415,466	5	Net 90 days	Note 1	Note 1	-	-	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	145,199	2	Net 90 days	Note 1	Note 1	162,250	8	
Fulian Technology (Wuhan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	363,722	14	Net 90 days	Note 1	Note 1	-	-	
Fulian Technology (Hebi) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,328,549	14	Net 30 days	Note 1	Note 1	437,384	16	

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Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	$ 1,229,430	13	Payment term 90 days	Note 1	Note 1	$ 307,948	11	
Fulian Technology (Hebi) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	2,666,657	29	Payment term 90 days	Note 1	Note 1	404,213	15	
Fulian Technology (Hebi) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	874,212	9	Payment term 90 days	Note 1	Note 1	460,523	17	
Fulian Technology (Hebi) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	380,201	4	Payment term 90 days	Note 1	Note 1	115,816	4	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	310,594	3	Payment term 90 days	Note 1	Note 1	95,435	4	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	1,191,240	13	Payment term 90 days	Note 1	Note 1	309,112	11	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	198,128	2	Payment term 90 days	Note 1	Note 1	55,231	2	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	357,273	4	Payment term 90 days	Note 1	Note 1	233,592	9	
Fulian Technology (Hebi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	631,552	7	Net 90 days	Note 1	Note 1	226,272	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	166,949	-	Net 90 days	Note 1	Note 1	35,129	5	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	149,578	-	Payment term 90 days	Note 1	Note 1	8,519	1	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	245,041	-	Payment term 90 days	Note 1	Note 1	6,230	1	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	237,231	-	Net 30 days	Note 1	Note 1	92,924	12	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	452,893	-	Payment term 90 days	Note 1	Note 1	92,788	12	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	198,738	-	Net 60 days	Note 1	Note 1	12,659	2	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	183,832	-	Payment term 30 days	Note 1	Note 1	90,672	12	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	222,959	-	Payment term 30 days	Note 1	Note 1	11,394	1	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	148,128	-	Net 90 days	Note 1	Note 1	31,729	4	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	246,669	77	Payment term 30 days	Note 1	Note 1	20,048	80	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Corporation	Affiliate	Sales	273,954	42	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	376,843	58	Payment term 30 days	Note 1	Note 1	-	-	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	6,528,429	79	Payment term 90 days	Note 1	Note 1	962,869	79	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	1,146,873	14	Payment term 90 days	Note 1	Note 1	147,219	12	

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HCC Teletron (HK) Technology Co., Limited	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 257,727	33	Payment term 30 days	Note 1	Note 1	$ 117,965	76	
Likom De Mexico S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	316,236	32	Payment term 90 days	Note 1	Note 1	13,766	100	
Belkin International, Inc.	Linksys Holdings, Inc.	Affiliate	Sales	104,478	1	Payment term 90 days	Note 1	Note 1	-	-	
Fine Tech Corporation	Simply Smart Limited	Subsidiary	Sales	117,229	32	Net 90 days	Note 1	Note 1	4,866	4	
BangTai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	388,655	25	Net 60 days	Note 1	Note 1	254,834	70	
FII USA INC.	Ingrasys Technology USA Inc.	Subsidiary	Sales	270,116	-	Payment term 90 days	Note 1	Note 1	391,112	8	
Polight Technologies Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	287,083	100	Payment term 30 days	Note 1	Note 1	68,119	100	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	139,634	59	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.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	701,491	7	Payment term 90 days	Note 1	Note 1	77,356	5	
Fulian Technology (Lankao) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	127,360	1	Payment term 90 days	Note 1	Note 1	2,069	-	
Fulian Technology (Lankao) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	112,322	1	Payment term 90 days	Note 1	Note 1	-	-	
Fulian Technology (Lankao) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Subsidiary	Sales	216,267	2	Payment term 90 days	Note 1	Note 1	70,293	4	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,233,804	87	Payment term 90 days	Note 1	Note 1	1,546,069	91	
Fulian Technology (Lankao) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	112,054	1	Payment term 90 days	Note 1	Note 1	-	-	
ICSA, Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	129,511	1	Payment term 60 days	Note 1	Note 1	3,574	100	
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan international Logistics Co., Ltd.	Subsidiary	Sales	182,354	5	Payment term 30 days	Note 1	Note 1	42,197	6	
Shenzhen Zhizaogu Industrial Internet Innovation Center Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	131,848	-	Payment term 90 days	Note 1	Note 1	4,410	5	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	28,440,126	100	Payment term 60 days	Note 1	Note 1	14,948,061	100	
Sharp Jusda Logistics (Germany) GmbH	Sharp Jusda Logistics Corporation	Subsidiary	Sales	125,766	25	Payment term 30 days	Note 1	Note 1	13,575	16	
Sharp Jusda Logistics (Germany) GmbH	Sharp Devices (Europe) GmbH	Affiliate	Sales	366,253	72	Payment term 30 days	Note 1	Note 1	-	-	
Jusda Energy Technology (Zhoushan) Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Subsidiary	Sales	305,419	51	Payment term 30 days	Note 1	Note 1	15,935	65	
Sharp Jusda Logistics Corporation(US)	Sharp Electronics Corporation	Affiliate	Sales	1,370,080	96	Payment term 30 days	Note 1	Note 1	318,754	86	

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Hengyang Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	$ 264,014	9	Payment term 90 days	Note 1	Note 1	$ 17,605	3	
Hengyang Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,000,117	36	Payment term 90 days	Note 1	Note 1	171,566	27	
Hengyang Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	112,172	4	Net 30 days	Note 1	Note 1	15,808	2	
Hengyang Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,306,213	47	Net 60 days	Note 1	Note 1	380,410	60	
Zettmage Technologies Japan Inc.	Zettmage Solutions, Inc.	Affiliate	Sales	182,866	100	Advance payment	Note 1	Note 1	-	-	
Shunyun Technology Holdings Limited	Shunsin Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	403,443	21	Payment term 30 days	Note 1	Note 1	805,406	63	
Shenzhen FII-LUSTER LightTech Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	157,114	-	Net 30 days	Note 1	Note 1	89,304	16	
Shenzhen FII-LUSTER LightTech Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	119,116	-	Net 30 days	Note 1	Note 1	62,807	11	
Shenzhen FII-LUSTER LightTech Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	161,267	-	Net 30 days	Note 1	Note 1	177,582	32	
Fuhong Cloud Computing (Tianjin) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,055,683	-	Net 30 days	Note 1	Note 1	779,836	6	
Fuhong Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	2,701,008	-	Net 30 days	Note 1	Note 1	1,072,062	8	
Shunyun Technology (Zhongshan) Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	199,182	96	Payment term 60 days	Note 1	Note 1	45,132	85	
Fulain Technology (Zhoukou) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	587,063	94	Net 30 days	Note 1	Note 1	535,432	98	
Taiyuan Fuchi Technology Co.,Ltd.	Fast Victor Limited	Subsidiary	Sales	43,514,552	100	Net 30 days	Note 1	Note 1	20,301,333	100	
NSG Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	196,451	4	Payment term 30 days	Note 1	Note 1	8	-	
NSG Technology Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	165,317	3	Payment term 30 days	Note 1	Note 1	8,676	4	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	264,748	5	Payment term 30 days	Note 1	Note 1	27,966	11	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	3,940,300	81	Payment term 30 days	Note 1	Note 1	182,801	75	
Premier Image Technology (China) Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	258,682	11	Net 90 days	Note 1	Note 1	63,571	8	
Premier Image Technology (China) Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	111,060	5	Payment term 90 days	Note 1	Note 1	39,472	5	
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Sales	408,206	18	Payment term 90 days	Note 1	Note 1	193,003	26	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	192,146	9	90 days after validation	Note 1	Note 1	(48,882)	(12)	
Premier Image Technology (China) Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	Sales	159,107	7	Payment term 60 days	Note 1	Note 1	35,539	5	

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Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	$ 1,558,547	4	Payment term 60 days	Note 1	Note 1	$ 482,264	5	
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	42,735,302	96	Payment term 60 days	Note 1	Note 1	9,709,096	95	
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	343,610	17	Net 30 days	Note 1	Note 1	150,384	32	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	588,667	29	Net 30 days	Note 1	Note 1	76,795	16	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	227,226	11	Payment term 30 days	Note 1	Note 1	79,187	17	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	396,031	19	Net 30 days	Note 1	Note 1	59,413	13	
Jusda International Supply Chain Management (Vietnam) Company Limited	Sharp Electronics (Vietnam) Company Limited	Affiliate	Sales	131,518	6	Net 45 days	Note 1	Note 1	23,478	5	
Foxconn MOEBG Industria De Eletronicos Ltda.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	2,564,328	29	Payment term 30 days	Note 1	Note 1	94,009	4	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	278,154	1	Payment term 30 days	Note 1	Note 1	100,919	2	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	420,374	1	Payment term 30 days	Note 1	Note 1	53,776	1	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Purchases	205,743	4	Payment term 30 days	Note 1	Note 1	(43,916)	(5)	
FuKang Technology Company limited	FIH (Hong Kong) Limited	Subsidiary	Sales	995,488	96	Net 90 days	Note 1	Note 1	905,958	95	

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
December 31, 2021

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	$ 16,656,154	4	$ 8,379,542	Subsequent Collection	$ 9,415,989	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	87,382,226 (Shown as other receivables)(Note)		4,464,540	Subsequent Collection	40,169,364	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	266,216,455 (Shown as other receivables)(Note)		1,354,675	Subsequent Collection	133,300,320	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	138,918,716 (Shown as other receivables)(Note)		8,517	Subsequent Collection	17,814,603	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	156,300,860 (Shown as other receivables)(Note)		15,116,422	Subsequent Collection	47,454,204	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	70,200,555 (Shown as other receivables)(Note)		670,603	Subsequent Collection	30,491,890	-
Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	121,890,654 (Shown as other receivables)(Note)		-	-	90,451,944	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	107,415,764	2	38,033	Subsequent Collection	53,785,390	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	14,611,644	3	-	-	1,873,762	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	10,113,641	2	4,607,367	Subsequent Collection	2,281,390	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	711,185	4	-	-	393,265	267
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	635,897	4	523	Subsequent Collection	309,366	238
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	634,249	4	-	-	345,991	238
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	434,861	3	-	-	324,867	163
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	332,912	14	11,900	Subsequent Collection	332,912	125
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	234,601	3	-	-	85,733	88
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	232,600	4	-	-	143,323	-
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	194,506	4	1,063	Subsequent Collection	98,831	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 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.	Funing Precision Component Co., Ltd.	Subsidiary	$ 176,826	10	$ 8,649	Subsequent Collection	$ 102,023	$ -
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	110,838	11	-	-	110,838	42
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	108,864	5	4	Subsequent Collection	75,127	41
ShunSin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited	Subsidiary	284,584	1	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	704,642	9	129,049	Subsequent Collection	575,593	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	168,599	1	23,388	Subsequent Collection	145,211	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	2,274,685	4	-	-	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	753,102	3	-	-	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	193,385	3	-	-	-	-
Ingrasys Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	921,489	3	-	-	-	-
Ingrasys Technology Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	335,912	4	-	-	-	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	15,207,622	2	-	-	-	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	157,481	4	-	-	-	-
Ingrasys Technology Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	687,992	10	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	500,505	3	-	-	-	-
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	240,848	8	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	128,537	8	-	-	-	-
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	108,472	5	-	-	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	632,269	6	-	-	-	-
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiary	154,292	5	-	-	-	-
Perobot Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	108,693	1	-	-	108,693	-
Hon-Ling Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	637,057	1	-	-	419,943	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	312,206	2	-	-	312,082	-
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	113,446	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 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.	Chiun Mai Communication Systems, Inc.	Subsidiary	$ 286,659	5	$ -	-	$ 130,143	$ -
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	20,531,679	5	-	-	4,441,685	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	264,836	7	-	-	63,859	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	120,132	5	-	-	-	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	113,687	5	-	-	1,224	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	203,738	3	-	-	203,738	-
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	5,305,942	-	-	-	-	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	16,956,469	2	-	-	7,722,720	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	1,391,847	6	-	-	834,354	522
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	2,669,698	9	-	-	1,448,264	1,001
Nanning Futaihong Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	247,497	10	-	-	247,497	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	2,653,373	7	-	-	1,937,688	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	8,960,710	3	-	-	6,551	-
Precision Technology Investment Pte. Ltd.	Simply Smart Limited	Subsidiary	164,254	1	-	-	164,254	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	100,073	1	-	-	80,847	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	201,042	-	112,528	Subsequent Collection	102,777	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	128,926	1	20,100	Subsequent Collection	49,843	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	2,880,537	-	15,874	Subsequent Collection	2,000,103	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	262,252	-	6,661	Subsequent Collection	207,581	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	776,674	1	231,249	Subsequent Collection	499,272	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	424,174	-	139,527	Subsequent Collection	183,616	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	247,241	1	3,746	Subsequent Collection	230,290	-
ShunSin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	186,895	1	-	-	-	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	6,041,509	2	3,270	Subsequent Collection	434,734	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	$ 131,086	1	$ -	-	$ 88,742	$ -
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	19,103,246	1	-	-	19,103,246	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	584,968	-	-	-	74,964	-
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	3,084,384	4	-	-	67,436	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	2,472,698	3	526	Subsequent Collection	24,745	-
HighTech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	363,992	2	-	-	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	5,948,905	1	-	-	5,815,463	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Guizhou Fuhuada Precision Electronics Co., Ltd.	Subsidiary	199,586	-	199,586	Subsequent Collection	199,586	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	318,233	1	442	Subsequent Collection	213,853	119
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	321,600	1	-	-	321,600	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	125,875	7	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	448,892	5	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	146,345	3	-	-	146,345	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	2,332,950	1	-	-	1,848,042	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	580,376	1	-	-	330,213	-
NWE Technology Inc.-USA/CA	IPL International Limited	Subsidiary	118,109	5	-	-	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	737,700	1	-	-	-	-
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	119,310	1	98,891	Subsequent Collection	62,867	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	127,285	3	-	-	127,285	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	108,519	-	-	-	43,997	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	114,697	1	-	-	83,427	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	138,993	1	-	-	42,782	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	119,724	1	-	-	61,473	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	108,092	-	-	-	45,002	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed global cargo Co., Ltd.	Subsidiary	$ 333,125	-	$ -	-	$ -	$ -
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	5,485,368	2	-	-	462	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	152,947	6	-	-	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	13,608,683	4	-	-	-	-
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	562,019	1	-	-	477,028	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	461,570	1	-	-	43,326	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	229,830	-	-	-	98,355	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	173,470	-	-	-	98,595	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	15,034,809	1	-	-	15,034,809	5,638
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	238,279	1	-	-	238,279	89
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	198,471	1	-	-	117,482	-
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	296,068	9	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	100,751	1	66	Subsequent Collection	3,163	38
PCE Technology de Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	406,443	1	-	-	406,443	-
PCE Technology de Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	609,281	1	-	-	609,281	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	131,508	-	2,024	Subsequent Collection	131,508	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	125,911	-	927	Subsequent Collection	125,911	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	1,925,900	-	-	-	1,925,900	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	189,676	1	75,050	Subsequent Collection	189,676	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	132,311	1	3,935	Subsequent Collection	132,311	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	14,277,621	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	166,858,777	1	37,213,361	Subsequent Collection	166,858,777	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	436,939	2	298	Subsequent Collection	436,939	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	20,540,213	1	-	-	20,540,213	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	$ 616,890	-	$ 146,072	Subsequent Collection	$ 616,890	$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	147,391	3	-	-	147,391	55
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	392,487	2	-	-	392,487	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	3,108,736	1	1,459,124	Subsequent Collection	1,027,793	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	3,447,377	1	694,544	Subsequent Collection	1,210,385	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	5,667,398	1	-	-	3,114,277	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	101,928	-	101,928	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	131,496	1	-	-	32,153	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	220,511	1	-	-	141,052	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	194,101	1	24,194	Subsequent Collection	140,433	73
Foxconn Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	549,139	1	23,508	Subsequent Collection	302,273	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	788,972	1	15,838	Subsequent Collection	411,191	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	131,142	1	15,974	Subsequent Collection	72,911	49
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	161,666	5	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	108,212	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	19,238,532	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,971,867	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	552,121	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	9,013,643	4	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	198,415,915	1	98,407,261	Subsequent Collection	80,484,606	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	296,308	1	37,414	Subsequent Collection	90,889	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	915,981	3	170	Subsequent Collection	21	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	HeNan YuZhan Technology Limited	Subsidiary	127,514	5	8	Subsequent Collection	5,734	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliate	105,772	1	2,679	Subsequent Collection	105,772	40

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	$ 174,728	-	$ -	-	$ 103,552	$ -
Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Subsidiary	137,616	-	-	-	11,205	-
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	124,565	2	-	-	104,213	47
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	272,203	4	-	-	-	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	32,178,919	4	-	-	-	-
Nanning Fugui Precision Industrial Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	350,906	7	-	-	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	24,009,493	8	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	2,745,932	1	248,232	Subsequent Collection	166,864	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	342,916	-	-	-	97,339	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	117,513	2	-	-	17,798	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	175,072	-	86,417	Subsequent Collection	97,208	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	541,612,000	1	-	-	336,766,006	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	2,345,439	-	226,752	Subsequent Collection	226,980	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	1,967,481	1	786,953	Subsequent Collection	98	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	18,708,511	7	-	-	-	-
Profit New Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,827,879	1	-	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	126,829	6	-	-	-	-
Profit New Limited	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	15,627,098	1	-	-	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	15,288,081	5	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	67,515,430	8	-	-	-	-
Fast Victor Limited	Best Behaviour Holdings Limited	Subsidiary	6,647,352	1	-	-	-	-
Fast Victor Limited	Best Behaviour Limited	Subsidiary	2,352,800	-	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	17,299,010	1	-	-	14,156,117	-
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	3,293,973	1	-	-	3,293,973	1,235

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	$ 551,991	1	$ 189,327	Subsequent Collection	$ 432,437	$ -
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	276,621	6	254,330	Subsequent Collection	276,614	-
Competition Team Ireland Limited	Fusing International Inc.	Subsidiary	291,093	-	156,979	Subsequent Collection	-	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	2,285,290	1	-	-	2,156,396	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	71,713,591	1	-	-	39,823,914	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	408,958	-	-	-	1,117	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	4,081,847	1	-	-	979,102	-
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	162,223	1	-	-	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	17,311,557	1	-	-	9,845,086	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	290,685	8	-	-	290,685	-
Fulian Technology (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	300,762	-	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	16,178,393	-	4,159,201	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	133,843	2	-	-	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	313,072	-	21,011	Subsequent Collection	122,842	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	Hengyang Yuzhan Precision Technology Co., Ltd.	Subsidiary	112,905	-	-	-	102,178	-
Foxconn Interconnect Technology Limited	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	532,057	3	128	Subsequent Collection	45,031	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	616,558	3	7	Subsequent Collection	7,331	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	197,687	4	26	Subsequent Collection	30,427	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	380,537	6	-	-	20,143	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	300,463	7	109	Subsequent Collection	80,931	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	120,684	2	-	-	30,475	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	253,843	4	-	-	10,923	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	505,731	3	52	Subsequent Collection	33,982	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	1,172,899	4	809	Subsequent Collection	110,214	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 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	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	$ 2,004,825	4	$ 17	Subsequent Collection	$ 24,451	$ -
Foxconn Interconnect Technology Limited	HeNan FuChi Technology Co., Ltd.	Subsidiary	160,045	3	-	-	4,938	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	152,270	5	14	Subsequent Collection	1,343	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	3,332,152	2	1,321	Subsequent Collection	453,124	-
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	101,750	5	-	-	2,412	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	422,662	3	40	Subsequent Collection	3,185	158
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	309,774	3	91	Subsequent Collection	35,626	116
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	127,357	4	2	Subsequent Collection	36,135	48
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	517,228	4	-	-	315	194
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	257,862	4	-	-	31,363	97
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	245,340	9	-	-	2,063	92
ScienBiziP Consulting Inc.	FG Innovation Company Limited	Subsidiary	112,782	1	-	-	48,400	-
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	315,474	1	-	-	281,998	-
Jusda International Limited	Sharp Jusda Logistics Corp.	Subsidiary	1,642,403	1	-	-	752,076	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	463,053	1	-	-	239,573	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	281,461	-	-	-	-	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	576,550	-	-	-	164,121	-
Jusda International Limited	Innolux Corporation	Other related party	163,650	2	-	-	150,449	61
Jusda International Limited	Innolux USA Inc.	Other related party	187,182	1	-	-	187,182	70
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,937,477	2	-	-	1,937,477	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	115,390	1	-	-	51,511	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	160,990	-	60,564	Subsequent Collection	9,208	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies USA Inc.	Subsidiary	9,999,483	1	-	-	9,172,386	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,831,481	1	665,285	Subsequent Collection	1,242,542	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	$ 224,057	1	$ 10,467	Subsequent Collection	$ 22,356	$ 84
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	134,943	1	7,394	Subsequent Collection	134,943	51
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	301,480	6	40,222	Subsequent Collection	-	-
New Wing Interconnect Technology (Bacgiang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	9,791,375	4	-	-	351,563	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	874,315	8	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	17,153,039	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	1,667,500	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	112,452	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,825,466	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	541,914	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	1,963,288	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	598,357	7	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	745,698	1	-	-	-	-
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	2,759,659	-	-	-	-	-
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	171,405	4	-	-	1,363	-
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	951,213	-	-	-	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	267,636	3	-	-	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	310,885	2	-	-	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	112,070	2	1,903	Subsequent Collection	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	659,531	2	-	-	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	2,548,970	3	1,121,204	Subsequent Collection	-	-
Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	30,808,102	3	22,086,997	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	366,056	2	265,688	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	232,798	4	224,030	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Jincheng Futaihua Precision Electronic Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	$ 282,306	4	$ 201,225	Subsequent Collection	$ -	$ -
Jincheng Futaihua Precision Electronic Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	374,728	3	195,604	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	386,700	2	274,823	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	16,392,743	3	6,017,084	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd	Subsidiary	181,123	2	181,010	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Fulian Technology (Lankao) Co., Ltd	Subsidiary	250,644	4	202,739	Subsequent Collection	-	-
Lankao Yufu Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	102,015	1	-	-	83,621	-
Lankao Yufu Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	134,500	1	-	-	62,541	-
Lankao Yufu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	288,134	2	-	-	248,430	-
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	1,062,740	1	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	1,030,069	2	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	1,009,207	2	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	777,708	7	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	1,632,982	6	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	910,982	10	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	38,482,037	6	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	844,765	3	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	58,702,835	8	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	172,608	7	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	534,123	8	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hengyang Yuzhan Precision Technology Co., Ltd.	Subsidiary	426,790	8	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	177,808	5	-	-	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	299,612	1	299,612	Subsequent Collection	-	-
Hunan Jusda Supply Chain Management Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	129,895	1	-	-	78,309	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Sharp Jusda Logistics Corp.	Sharp Jusda Logistics Corporation (US)	Subsidiary	$ 693,094	1	$ -	-	$ 344,660	$ -
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	857,810	2	-	-	857,810	322
Sharp Jusda Logistics Corp.	Sharp Marketing Japan Corporation	Affiliate	262,614	2	-	-	262,614	98
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	1,131,913	-	-	-	1,131,913	-
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	139,986,342	2	9,149,535	Subsequent Collection	39,932,784	-
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	2,126,776	4	716,178	Subsequent Collection	1,664,516	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	211,254	2	39,818	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	HongFuJing Precision Electronics (TianJin) Co., Ltd.	Subsidiary	165,410	1	36,728	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	960,705	3	-	-	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	19,869,543	3	18,572	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	33,851,938	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	3,749,129	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	9,694,646	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	5,036,751	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	387,552	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	6,404,441	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	1,883,810	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	149,524	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	411,264	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	715,988	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	412,345	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	1,294,752	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	35,008,886	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	370,395	7	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 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.	FII USA Inc.	Subsidiary	$ 172,897	1	$ -	-	$ -	$ -
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	15,529,233	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	2,257,877	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	5,183,409	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Subsidiary	273,426	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	150,067	3	-	-	-	56
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	387,762	8	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	40,961,684	6	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	140,434	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	7,095,382	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	170,577	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	1,757,837	4	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	594,749	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	970,015	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	514,598	-	-	-	-	193
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	775,393	-	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,215,252	-	-	-	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	214,639	7	-	-	-	-
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	310,630	6	-	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	81,810,980	3	-	-	-	-
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	317,649	10	-	-	-	-
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	306,792	9	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	287,678	-	-	-	-	-
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	300,475	4	-	-	2,463	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	$ 32,741,325	1	$ 390,668	Subsequent Collection	$ 20,395,488	$ -
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	289,361	2	-	-	-	-
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	556,134	1	-	-	-	-
Fortunebay Technology Pte. Ltd.	Bharat FIH Private Limited	Subsidiary	158,055	1	-	-	-	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	212,633	1	-	-	-	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	296,056	1	-	-	-	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	223,733	3	-	-	-	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	849,319	2	-	-	-	-
Fortunebay Technology Pte. Ltd.	NanNing FuGui Precision Industrial Co., Ltd.	Subsidiary	267,633	1	-	-	-	-
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	1,007,082	3	-	-	-	-
Fortunebay Technology Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	129,582	2	-	-	-	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	390,376	2	-	-	-	-
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	220,648	2	-	-	-	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,729,447	2	662,402	Subsequent Collection	-	-
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	2,194,348	1	-	-	-	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	162,250	1	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	437,384	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	307,948	3	152,290	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	404,213	6	7,346	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	460,523	2	351,051	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	115,816	3	31,037	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	309,112	2	161,929	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	233,592	2	67,597	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	226,272	3	-	-	-	85

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (ShenZhen) Co., Ltd.	Subsidiary	$ 962,869	3	$ -	-	$ 958,346	$ -
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	147,219	1	-	-	23,091	-
HCC Teletron (HK) Technology Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	117,965	1	-	-	-	-
Jusda Energy Technology (Shanghai) Co., Ltd.	Jusda Energy Technology (Zhoushan) Co., Ltd.	Subsidiary	158,054	-	-	-	486	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	254,834	-	-	-	94,116	-
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	391,112	5	-	-	-	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	1,546,069	-	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	14,948,061	1	-	-	-	-
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	318,754	2	-	-	-	120
Hengyang Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	171,566	5	1,367	Subsequent Collection	-	-
Hengyang Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	380,410	4	116,566	Subsequent Collection	-	-
Shunyun Technology Holdings Limited	Shunsin Technology (Ha Noi, Vietnam) Limited	Subsidiary	805,406	-	-	-	167,553	-
Shenzhen Fu Lian Lin Yun Guang Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	105,634	7	-	-	-	-
Shenzhen Fu Lian Lin Yun Guang Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	177,582	10	-	-	-	-
Fuhong Cloud Computing (Tianjin) Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	779,836	7	-	-	-	-
Fuhong Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	1,072,062	9	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	535,432	2	313,347	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	20,301,333	1	-	-	14,594,854	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	182,801	10	1,874	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	193,003	1	-	-	103,616	72
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	482,264	3	-	-	-	-
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	9,709,096	4	-	-	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiary	150,384	1	-	-	129,396	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	100,919	1	-	-	61,450	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiary	$ 905,958	1	$ -	-	$ 579,671	$ -

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

December 31, 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	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	$ 87,382,226	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	53,757,370	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	299,211,199	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd. - Singapore	Subsidiary	Accounts payable	174,623,005	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd. - Singapore	Subsidiary	Purchases	431,212,398	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	138,918,716	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	156,300,860	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	107,415,764	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	266,216,455	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	58,911,906	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	316,557,959	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	70,200,555	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	248,985,107	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	687,328,973	Note 3	11
0	Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Other receivables	121,890,654	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts payable	542,861,747	Note 3	14
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	1,329,813,330	Note 3	22
1	Triple Win Technology(ShenZhen) Co., Ltd.	Best Ever Industries Ltd.	Subsidiary	Sales	72,380,560	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)
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	$ 166,858,777	Note 3	4
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	479,649,230	Note 3	8
3	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	78,264,129	Note 3	1
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	198,415,915	Note 3	5
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	619,002,511	Note 3	10
5	NanNing FuGui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	87,240,569	Note 3	1
6	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	65,380,659	Note 3	1
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	541,612,000	Note 3	14
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,679,976,288	Note 3	28
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	67,515,430	Note 3	2
9	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	71,713,591	Note 3	2
10	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	58,702,835	Note 3	2
11	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	139,986,342	Note 3	4
12	Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	40,961,684	Note 3	1
13	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	81,810,980	Note 3	2
14	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	203,428,041	Note 3	3
15	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	390,171,113	Note 3	7
16	New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	59,947,047	Note 3	1
17	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	73,567,032	Note 3	1
18	Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	Sales	96,131,022	Note 3	2
19	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	194,376,484	Note 3	3

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
20	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	$ 599,098,969	Note 3	10
21	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	108,258,626	Note 3	2
22	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	457,983,297	Note 3	8
23	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	75,198,283	Note 3	1

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

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

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

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

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

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

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

Table 10

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at December 31, 2021: Number of shares	Shares held as at December 31, 2021: Ownership (%)	Shares held as at December 31, 2021: Book value	Net profit (loss) of the investee for the year ended December 31, 2021	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	$ 230,694,843	$ 230,694,843	8,061,628,748	100	$ 1,349,289,237	$ 100,823,056	$ 101,187,094	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	47,846,316	20,456,203	6,171,369	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	13,262,816	216,448	216,392	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,174,960,419	98	27,743,669	1,655,578	1,621,514	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,163,730,000	100	20,518,952	1,518,811	1,518,811	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	17,890,964	443,594	443,594	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	55,968,380	8,742,126	8,742,126	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	10,403,008	897,000	897,000	
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	747,319	86,870	86,409	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	288,161	74,604	74,597	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Sales and manufacturing of Mag/AI casing and mechanic parts	481,782	481,782	139,725,803	10	11,018,561	4,414,636	440,992	Note 1、2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	48,092,764	46,728,413	1,570,510,519	100	65,115,721	7,833,399	7,833,399	
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	5,005,030	491,466	491,466	

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at December 31, 2021: Number of shares	Shares held as at December 31, 2021: Ownership (%)	Shares held as at December 31, 2021: Book value	Net profit (loss) of the investee for the year ended December 31, 2021	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Footnote
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	$ 4,630,889	$ 497,003	$ 497,003	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	13,757,514	12,416,394	451,837,543	39	12,395,622	(792,300)	(631,932)	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	1,316,953	(33,397)	(33,397)	
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	2,789,860	1,162,597	202,812	Note 1、3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	2,554,411	904,411	261,900,000	100	2,465,943	7,138	7,138	
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	941,188	(4,244)	(3,175)	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and sale of cameras and related parts	22,311	22,311	1,404,936	2	103,531	294,245	3,078	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	443,185	(29,076)	(18,780)	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	9,984,059	(5,374,141)	(1,704,094)	Note 7

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at December 31, 2021: Number of shares	Shares held as at December 31, 2021: Ownership (%)	Shares held as at December 31, 2021: Book value	Net profit (loss) of the investee for the year ended December 31, 2021	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Footnote
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	$ 170,614	$ 166,927	503,768	1	$ 181,877	$ 3,389,847	$ 6,089	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	7,944,000	7,850,321	794,400,000	51	7,341,369	(949,291)	(484,153)	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Design, manufacture and components and sale of electronic software	3,170,000	-	317,000,000	100	3,155,710	(14,290)	(14,290)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		379,397	375,229	-	-	38,105	40,299	19,240	Note 1、10
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	33,364,493	20,456,203	4,348,722	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	22,076,236	4,414,636	874,742	Note 2、11
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	798,467	1,162,597	55,969	Note 3、11
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	CyberTAN Technology, Inc.	Taiwan	Manufacture, design and marketing of wireless network equipment	357,397	357,397	35,122,013	11	581,330	24,393	1,165	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at December 31, 2021: Number of shares	Shares held as at December 31, 2021: Ownership (%)	Shares held as at December 31, 2021: Book value	Net profit (loss) of the investee for the year ended December 31, 2021	Investment income (loss) recognised by the Company for the year ended December 31, 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	$ 251,101	($ 120,795)	($ 24,422)	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	17	1,234,801	1,518,523	250,185	Note 11
Hyield, Hon Yuan, Bao Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	1,282,650	1,017,326	36,249,744	36	3,921,369	3,389,847	441,064	Note 8、11
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	913,762	819,762	49,928,316	100	75,412	(21,368)	(41,992)	Note 11
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	170,399	(12,478)	(12,482)	Note 11
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	574,693	339,218	339,218	Note 11
Bao Shin, Hyield, Hon Yuan and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	863,956	585,000	46,544,106	25	4,104,583	6,389,635	1,678,003	Note 11
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	56,601,286	21	545,767	(148,991)	(30,678)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at December 31, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at December 31, 2021: Number of shares	Shares held as at December 31, 2021: Ownership (%)	Shares held as at December 31, 2021: Book value	Net profit (loss) of the investee for the year ended December 31, 2021	Investment income (loss) recognised by the Company for the year ended December 31, 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	$ 338,665	$ 88,311	$ 10,445	Note 11
Bao Shin, Hyield, and Lin Yih	Healthconn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	55	538,321	37,433	10,034	Note 11
Bao Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, 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	2,207,071	(5,374,141)	(410,745)	Note 7、11
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	222,136	(63,946)	(18,870)	Note 11
Bao Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	993,848	906,334	20,651,493	26	547,946	(297,116)	(77,492)	Note 11

				Initial investment amount		Shares held as at December 31, 2021					
Investor	Investee	Location	Main business activities	Balance as at December 31, 2021	Balance as at December 31, 2020	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the year ended December 31, 2021	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Footnote
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		$ 3,344,196	$ 2,425,981	-		$ 3,443,932	$ 549,971	$ 625,995	Note 10

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

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

Note 3: The Company and 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 36.33% 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: Due to the amount is insignificant, combined disclosure is adopted.

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investments in Mainland China

For the year ended December 31, 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 year ended December 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 1,904,384	(2)	$ -	$ -	$ -	$ -	($ 164,257)	63.43	($ 103,394)	$ 7,588,046	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,451,816	(2)	138,400	-	-	138,400	10,166	100	10,166	531,588	120,685	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,941,434	(2)	-	-	-	-	(772,376)	63.43	(486,185)	12,403,569	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,684,051	(2)	83,040	-	-	83,040	49,617	100	49,617	1,569,745	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,509,824	(2)	-	-	-	-	106,225	63.43	66,865	6,260,879	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	415,200	(2)	-	-	-	-	22,898	100	22,898	727,624	-	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 year ended December 31, 2021 — Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	$ 1,234,528	(2)	$ 138,400	$ -	$ -	$ 138,400	($ 1,783,521)	72.61	($ 1,363,413)	$ 6,112,361	$ 197,635	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,328,640	(2)	-	-	-	-	1,810,340	72.61	1,383,914	8,265,983	-	Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	4,677,920	(2)	-	-	-	-	9,242,815	100	9,242,815	134,522,575	969,354	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,432,320	(2)	1,550,080	-	-	1,550,080	85,571	72.61	65,415	3,556,351	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	332,160	(2)	-	-	-	-	53,222	100	837,282	837,282	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	318,320	(2)	-	-	-	-	46,889	100	46,889	1,111,278	60,066	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,380,480	(2)	-	-	-	-	1,411,782	100	1,411,782	10,152,568	75,290	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 year ended December 31, 2021 — Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2021 — Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	$ 4,041,280	(2)	$ 802,720	$ -	$ -	$ 802,720	$ 230,978	100	$ 230,978	$ 6,741,691	$ -	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	159,160	(2)	-	-	-	-	44,894	100	44,894	390,407	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	18,462,560	(2)	9,715,680	-	-	9,715,680	890,238	100	890,238	32,843,743	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	-	(2)	-	-	-	-	-	100	-	-	40,136	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	1,190,240	(2)	1,190,240	-	-	1,190,240	4,019,955	100	4,019,955	11,276,171	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	346,000	(2)	-	-	-	-	16,739	100	16,739	1,131,760	-	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	6,323,496	(2)	-	-	-	-	2,632,313	100	2,632,313	15,489,478	-	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 year ended December 31, 2021 — Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2021 — Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
ShunSin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	$ 3,030,692	(2)	$ 678,160	$ -	$ -	$ 678,160	$ 2,629	59.52	$ 1,565	$ 5,641,772	$ -	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	10,103,200	(2)	692,000	-	-	692,000	2,276,790	100	2,276,790	18,581,264	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	276,800	(2)	-	-	-	-	9,371	100	9,371	451,409	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,461,504	(2)	-	-	-	-	(236,294)	63.43	(148,739)	(2,123,748)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	378,808	(2)	-	-	-	-	91,837	70	64,286	387,045	-	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 year ended December 31, 2021 — Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2021 — Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	$ 263,098	(2)	$ 138,400	$ -	$ -	$ 138,400	($ 1,931)	100	($ 1,931)	$ 9,308	$ -	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	4,539,520	(2)	907,566	-	-	907,566	156,868	100	156,868	5,403,251	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,200,829	(2)	17,992	-	-	17,992	284,364	100	284,364	6,037,743	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	2,745,856	(2)	-	-	-	-	155,998	100	155,998	5,012,345	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	7,368,416	(2)	4,705,600	-	-	4,705,600	320,362	72.61	244,901	8,441,362	-	Note 2
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	78,383	(2)	-	-	-	-	23,304	50	11,652	101,502	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	13,106,480	(2)	1,990,042	-	-	1,990,042	3,603,237	100	3,603,237	47,330,764	-	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,084,465	(2)	-	-	-	-	14,659,424	27.33	4,006,596	20,459,384	-	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 year ended December 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	$ 2,076,000	(2)	$ -	$ -	$ -	$ -	($ 109,891)	63.43	($ 69,173)	$ 1,921,078	$ -	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	13,161,840	(2)	-	-	-	-	(1,608,914)	63.43	(1,012,758)	9,984,923	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	553,600	(2)	-	-	-	-	31,765	100	31,765	648,386	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	8,104,704	(2)	5,339,472	-	-	5,339,472	2,169,496	100	2,169,496	22,203,113	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	1,959,744	(2)	-	-	-	-	4,132,715	100	4,132,715	43,992,926	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	484,400	(2)	-	-	-	-	66,419	63.43	41,809	275,427	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	885,760	(2)	-	-	-	-	(12,745)	100	(12,745)	1,624,384	-	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 year ended December 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	$ 1,660,800	(2)	$ 1,660,800	$ -	$ -	$ 1,660,800	$ 56,183	100	$ 56,183	$ 838,950	$ -	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,632,064	(2)	-	-	-	-	4,094	69.23	2,834	1,149,490	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	10,933,600	(2)	7,335,200	-	-	7,335,200	1,022,559	100	1,022,559	16,112,194	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,183,200	(2)	3,183,200	-	-	3,183,200	153,196	100	153,196	2,714,707	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	318,320	(2)	276,800	-	-	276,800	20,180	100	20,180	369,115	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	10,241,600	(2)	10,241,600	-	-	10,241,600	24,865,555	100	24,865,555	287,434,620	-	Note 2

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					Remitted to Mainland China	Remitted back to Taiwan							
Dongguan Yihong Precision Tooling 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	$ 262,712	(2)	$ -	$ -	$ -	$ -	($ 1,000)	25.71	($ 257)	$ 94,790	$ -	Note 2
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	667,003	(2)	-	-	-	-	(20,181)	25.71	(5,189)	74,381	-	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 year ended December 31, 2021: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2021: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
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	$ 1,677,983	(2)	$ -	$ -	$ -	$ -	$ 64,706	25.71	$ 16,636	$ 683,907	$ -	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	134,047	(2)	-	-	-	-	7,228	25.71	1,858	52,159	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	381,856	(2)	55,360	-	-	55,360	(92,974)	5.76	-	55,360	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,277,192	(2)	5,277,192	-	-	5,277,192	865,055	100	865,055	9,786,935	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	434,077	(2)	71,968	-	-	71,968	(30,031)	8.88	-	71,968	-	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 year ended December 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	$ 55,360,000	(2)	$ 47,056,000	$ -	$ -	$ 47,056,000	$ 15,427,634	100	$ 15,427,634	$ 137,807,983	$ -	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	26,296,000	(2)	13,840,000	-	-	13,840,000	4,502,507	100	4,502,507	69,992,615	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,107,200	(2)	276,800	-	-	276,800	(125,148)	72.61	(95,669)	1,445,884	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,037,760	(2)	470,560	-	-	470,560	80,210	100	80,210	1,970,643	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	415,200	(2)	415,200	-	-	415,200	(36,941)	100	(36,941)	334,181	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,439,360	(2)	1,439,360	-	-	1,439,360	152,625	100	152,625	2,631,623	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,384,000	(2)	1,107,200	-	-	1,107,200	(71,055)	100	(71,055)	1,290,247	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,384,000	(2)	-	-	-	-	25,828	63.43	16,258	915,130	-	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 year ended December 31, 2021 — Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	$ 3,795,215	(2)	$ 848,089	$ -	$ -	$ 848,089	($ 463,010)	100	($ 463,010)	$ 870,689	$ -	Note 2
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	-	(2)	-	-	-	-	43,580	43.79	19,084	-	-	Note 2
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	-	(2)	470,560	-	-	470,560	(827)	99.38	(822)	-	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,522,400	(2)	1,522,400	-	-	1,522,400	(80,725)	100	(80,725)	1,060,471	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	553,600	(2)	-	-	-	-	123,557	63.43	77,775	1,100,459	-	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	1,051,840	(2)	1,051,840	-	-	1,051,840	222,314	100	222,314	3,820,000	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	83,040	(2)	109,999	-	-	109,999	(10)	100	(10)	(89,860)	-	Note 2

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Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	$ 166,080	(2)	$ -	$ -	$ -	$ -	$ 7,146	100	$ 7,146	$ 222,204	$ -	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	8,822,427	(2)	705,840	-	-	705,840	4,618,915	22.54	1,041,103	7,995,317	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	152,794	(2)	152,794	-	-	152,794	(7,883)	100	(7,883)	83,019	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	443,434	(2)	376,919	-	-	376,919	(8,335)	85	(7,085)	309,412	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	44,288	(2)	44,288	-	-	44,288	(1,087)	85	(924)	49,184	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipments	5,536	(2)	-	-	-	-	2,804	87.98	2,467	234,804	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	121,792	(2)	-	-	-	-	(7,426)	51	(3,787)	420,683	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,134,880	(2)	1,134,880	-	-	1,134,880	(54,251)	99.38	(53,915)	659,066	-	Note 2

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Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	$ 83,040	(2)	$ -	$ -	$ -	$ -	$ 56,166	72.61	$ 42,936	$ 184,404	$ -	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)	553,600	(2)	553,600	-	-	553,600	(21)	100	(21)	(701,519)	-	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	332,160	(2)	332,160	-	-	332,160	63,560	100	63,560	1,164,668	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	86,449,924	(2)	23,816,694	-	-	23,816,694	86,546,404	84.08	72,692,984	439,032,903	11,947,749	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	415,200	(2)	415,200	-	-	415,200	(7,062)	100	(7,062)	360,038	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	435,410	(2)	76,024	-	-	76,024	(16,337)	100	(16,337)	641,304	-	Note 2

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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	$ 9,849,455	(2)	$ 1,413,617	$ -	$ -	$ 1,413,617	$ 2,180,852	65.53	$ 1,429,108	$ 12,562,494	$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	451,956	(2)	-	-	-	-	5,827	31.11	1,813	188,814	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	830,400	(2)	207,600	-	-	207,600	137,644	100	137,644	1,513,865	-	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)	55,360	-	-	55,360	34,459	9.45	-	55,360	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,115	(2)	18,127	-	-	18,127	1,536	40	614	7,365	-	Note 2、3

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Fushirui Precision Industry (Jiyuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	$ -	(2)	$ -	$ -	$ -	$ -	$ -	100	$ -	$ -	$ -	Note 2
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	692,000	(2)	692,000	-	-	692,000	163,659	100	163,659	1,194,347	-	Note 2
Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd.	Design and manufacture of Surface Mount Technology	-	(2)	207,600	-	-	207,600	-	-	-	-	-	Note 2
Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment , wired communication equipment, electronic parts and components, computers and computing peripheral equipments, cars, optical instruments, bare printed circuit boards of recorded media	358,628	(2)	249,120	-	-	249,120	(67,903)	53.98	(36,643)	(1,980)	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	193,760	(2)	193,760	-	-	193,760	32,877	100	32,877	776,189	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	332,160	(2)	332,160	-	-	332,160	166,108	100	166,108	526,682	-	Note 2

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Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	$ 382,949	(2)	$ 382,949	$ -	$ -	$ 382,949	($ 386,608)	100	($ 386,608)	$ 229,949	$ -	Note 2
Fushirui Precision Industry (Jincheng) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	-	(2)	113,488	-	-	113,488	1,268	100	1,268	-	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	213,079	(2)	221,440	-	-	221,440	9,060	100	9,060	308,665	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacture of Electric conductors for a voltage not exceeding 1000V	138,400	(2)	-	-	-	-	(111,701)	72.61	(85,390)	(105,205)	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	70,812	(2)	3,874	-	-	3,874	(9,770)	5	-	3,874	-	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	830,400	(2)	121,792	-	-	121,792	(19,355)	96.23	(18,626)	190,351	-	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	$ 561,416	(2)	$ 83,040	$ -	$ -	$ 83,040	$ -	6.38	$ -	$ 83,040	$ -	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	-	(2)	44,288	-	-	44,288	-	100	-	-	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,618	(2)	9,850	-	-	9,850	116	9.45	-	9,850	-	Note 2
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	290,640	(2)	290,640	-	-	290,640	510	96.23	491	299,329	-	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	$ 968,800	(2)	$ 968,800	$ -	$ -	$ 968,800	$ 350,529	100	$ 350,529	$ 2,760,699	$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	968,800	(2)	968,800	-	-	968,800	47,755	100	47,755	1,314,322	-	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	5,100,936	(2)	6,920,000	-	-	6,920,000	134,937	83.13	112,173	3,726,295	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	830,400	(2)	830,400	-	-	830,400	17,749	100	17,749	937,967	-	Note 2

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Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	$ 12,000,580	(2)	$ 10,241,600	$ -	$ -	$ 10,241,600	($ 234,351)	100	($ 234,351)	$ 9,876,156	$ -	Note 2
Lankao Yude Environment Material Technology Inc.	Manufacturing and marketing of carton, color boxes and packaging boxes	-	(2)	1,245,600	-	-	1,245,600	17,721	100	17,721	-	-	Note 2
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing of 3G or higher mobile communication cell phones as well as design and manufacturing of metal and non-metal moulds	422,400	(2)	103,800	-	-	103,800	130,845	100	130,845	1,114,425	-	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	$ 25,962	(2)	$ -	$ -	$ -	$ -	($ 17,253)	37.88	($ 6,535)	($ 25,602)	$ -	Note 2
Qi Ding Technology Qinhuangdao Co., Ltd.	Development, manufacturing and sales of large and medium electronic calculators, portable calculators, new electronic parts and components, electronic equipment, fine blanking dies, mould standard parts, other parts and accessories; house leasing; wholesale of electronic products; import and export of goods	2,072,195	(2)	-	-	-	-	1,135,214	26.57	301,649	544,352	-	Note 2

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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	$ 3,914,902	(2)	$ -	$ -	$ -	$ -	$ 109,275	100	$ 109,275	$ 3,884,987	$ -	Note 2
Efeihu (Yantai) Limited	Touring information service, ticket agent, warehousing, int'l trade and commission agent, retail of electronics, repair of electronic appliance and online retailing	87,082	(2)	56,423	-	-	56,423	23,854	70	16,698	127,262	-	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	-	(20,652)	-	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	1,384,000	(2)	-	-	-	-	13,216	100	13,216	208,108	-	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	$ 5,500,028	(2)	$ 4,705,600	$ -	$ -	$ 4,705,600	($ 18,520)	100	($ 18,520)	$ -	$ -	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	201,924	(2)	110,692	-	-	110,692	2,661	53.33	1,419	37,587	-	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	128,850	(2)	-	-	-	-	(49,041)	63.43	(30,870)	(613,024)	-	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	$ 13,535,154	(2)	$ 36,507	$ -	$ -	$ 36,507	$ -	3.30	$ -	$ 36,507	$ -	Note 2
ShunYun Technology (Zhongshan) Limited (Formerly: Xun Pin Electronic Technology (Zhongshan) Co., Ltd.)	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self-produced products, machine, electrical equipment, electronic products and software, communication products and software	267,306	(2)	-	-	-	-	62,747	59.52	37,347	361,595	-	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	$ 321,345	(2)	$ -	$ -	$ -	$ -	$ 57,803	36.31	$ 22,094	$ 217,572	$ -	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	-	(2)	-	-	-	-	38	63.43	24	-	-	Note 2

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					Remitted to Mainland China	Remitted back to Taiwan							
Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	$ 41,520	(2)	$ -	$ -	$ -	$ -	($ 33,320)	100	($ 33,320)	$ 5,354	$ -	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)	415,200	-	-	415,200	-	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	9,775	(2)	4,277	-	-	4,277	(2,328)	50	(1,164)	(313)	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2021 — Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2021 — Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
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	$ 803,638	(2)	$ -	$ -	$ -	$ -	$ 39,052	37.96	$ 14,824	$ 240,650	$ -	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	23,715	(2)	-	-	-	-	(56,548)	50	(28,274)	3,509	-	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	1,022,092	(2)	-	-	-	-	(365,256)	100	(365,256)	375,467	-	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 year ended December 31, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	$ 273,137	(2)	$ -	$ -	$ -	$ -	$ 38,058	100	$ 38,058	$ 166,176	$ -	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	470,560	(2)	-	-	-	-	49,542	22.54	11,167	83,208	-	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	18,257	(2)	-	-	-	-	(2,090)	26.47	(553)	3,990	-	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 year ended December 31, 2021 — Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2021 — Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 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	$ 3,223,398	(2)	$ -	$ -	$ -	$ -	$ 86,439	26.57	$ 22,969	$ 6,226	$ -	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	270,790	(2)	-	-	-	-	(247,810)	26.07	(64,609)	50,481	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	151,935	(2)	-	-	-	-	(10,293)	26.07	(2,684)	69,860	-	Note 2
Langyage Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	106,518	(2)	-	-	-	-	(58,695)	26.07	(15,303)	28,530	-	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	349,367	(2)	-	-	-	-	16,601	100	16,601	342,935	-	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 year ended December 31, 2021 — Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2021 — Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2021	Net income of investee for the year ended December 31, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended December 31, 2021	Book value of investments in Mainland China as of December 31, 2021	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2021	Footnote
Qingdao New Code Technology 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	$ 1,297,522	(2)	$ -	$ -	$ -	$ -	$ 53,193	20.13	$ 10,708	$ 161,483	$ -	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,079,746	(2)	-	-	-	-	(203,795)	73.28	(149,341)	(275,429)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	-	(2)	-	-	-	-	7,908	100	7,908	7,926	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 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.	$ 183,654,723	$ 343,082,688	$ -

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 (FarEast) Limited in the third area, which then invested in the investee in Mainland China.
(3) Others.

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

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

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of December 31, 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 December 31, 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 in 2016. 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 in 2019. 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.
25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$17,000,000 in TianJin Funayuanchuang Technology Co., Ltd., which was liquidated in October 2021.
27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.
29. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.
30. Nanjing Hongfusharp Precision Electronics Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$170,000,000 and completed the registration of business combination with Hongfujin Precision Electronics (Zhenzhou) Co., Ltd. at the competent authority in 2021. The surviving company is Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.

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.

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., Fulian Technology (Shanxi) 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 (Shenzh 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., Lt 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 Industy Co., Ltd., Shenzhen Fu Lian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Zhizaog 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., Lt 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

December 31, 2021

Table 12

Expressed in thousands of TWD

(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at December 31, 2021	Amount: Amortisation for the period	Amount: 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)	-	-	-	〃	
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)	-	-	-	〃	
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: Issued Amount	Repaid Amount	Balance as at December 31, 2021	Amortisation for the period	Book value	Status of guarantee	Footnote
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		2016/11/07	5 years	〃	0.83	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	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at December 31, 2021	Amount: Amortisation for the period	Amount: 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		〃	5 years	〃	0.80	1,900,000	-	1,900,000	-	1,900,000	〃	
Bond C		〃	6 years	〃	0.86	500,000	-	500,000	-	500,000	〃	
Bond D		〃	7 years	〃	0.90	2,500,000	-	2,500,000	-	2,500,000	〃	
Bond E		〃	10 years	〃	1.10	950,000	-	950,000	-	950,000	〃	
Second debenture issue of 2019	〃											
Bond A		2020/01/09	5 years	〃	0.81	1,700,000	-	1,700,000	-	1,700,000	〃	
Bond B		〃	6 years	〃	0.85	500,000	-	500,000	-	500,000	〃	
Bond C		〃	7 years	〃	0.92	2,350,000	-	2,350,000	-	2,350,000	〃	
Bond D		〃	10 years	〃	1.12	1,650,000	-	1,650,000	-	1,650,000	〃	
First debenture issue of 2020	〃											
Bond A		2020/05/14	5 years	〃	0.80	1,900,000	-	1,900,000	-	1,900,000	〃	
Bond B		〃	7 years	〃	0.90	4,100,000	-	4,100,000	-	4,100,000	〃	
Bond C		〃	10 years	〃	1.00	600,000	-	600,000	-	600,000	〃	
Second debenture issue of 2020	〃											
Bond A		2020/09/09	5 years	〃	0.69	2,850,000	-	2,850,000	-	2,850,000	〃	
Bond B		〃	7 years	〃	0.79	3,700,000	-	3,700,000	-	3,700,000	〃	
Bond C		〃	10 years	〃	0.90	1,400,000	-	1,400,000	-	1,400,000	〃	
Bond D		〃	12 years	〃	1.00	300,000	-	300,000	-	300,000	〃	
Third debenture issue of 2020	〃											
Bond A		2020/12/28	5 years	〃	0.53	1,800,000	-	1,800,000	-	1,800,000	〃	
Bond B		〃	7 years	〃	0.63	6,600,000	-	6,600,000	-	6,600,000	〃	
Bond C		〃	10 years	〃	0.68	3,400,000	-	3,400,000	-	3,400,000	〃	
Bond D		〃	15 years	〃	0.90	200,000	-	200,000	-	200,000	〃	
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	〃	
Third debenture issue of 2021	〃											
Bond A		2021/12/08	3 years	Note 1	0.55	1,000,000	-	1,000,000	-	1,000,000	〃	
Bond B		〃	5 years	〃	0.63	5,500,000	-	5,500,000	-	5,500,000	〃	
Bond C		〃	7 years	〃	0.72	4,000,000	-	4,000,000	-	4,000,000	〃	
Bond D		〃	10 years	〃	0.82	1,650,000	-	1,650,000	-	1,650,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at December 31, 2021	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/09/23	5 years	Note 2	2.25	US$600,000 thousand	US$600,000 thousand	-	$ -	-	None	
Issued Foreign unsecured corporate bonds in the amount of USD	-	〃	10 years	〃	3.00	US$400,000 thousand	-	US$400,000 thousand	-	US$400,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	5 years	〃	0.52	JPY 6,000,000 thousand	-	JPY 6,000,000 thousand	-	JPY 6,000,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	〃	7 years	〃	0.70	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	5 years	〃	3.75	US$700,000 thousand	-	US$700,000 thousand	-	US$700,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	〃	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	-	2021/08/25	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	(175,448)	13,102,994	〃	
First convertible debenture issue of 2018	-	2018/02/12	5 years	〃	0.00	1,500,000	-	1,500,000	(25,166)	1,474,834	〃	
First convertible debenture issue of 2021	-	2021/08/05	5 years	〃	0.00	19,584,600	-	19,183,116	-	19,183,116	〃	

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

December 31, 2021

Table 13

Major Shareholders	Shareholding	
	Number of Shares Held	Shareholding Ratio
Terry Gou	1,742,198,518	12.56%