

**HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT
SEPTEMBER 30, 2022 AND 2021**

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

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

Introduction

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as of September 30, 2022 and 2021, and the related consolidated statements of comprehensive income for the three-month and nine-month periods ended September 30, 2022 and 2021, as well as the consolidated statements of changes in equity and of cash flows for the nine-months periods ended September 30, 2022 and 2021, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As explained in Notes 4(3) and 6(9), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method were not reviewed by independent auditors. Those statements reflect total assets (including investments accounted for using equity method) of NT\$550,845,162 thousand and NT\$547,447,631 thousand, constituting 12.55% and 15.00% of the consolidated total assets, and total liabilities of NT\$215,525,039 thousand and NT\$136,957,951

thousand, constituting 7.87% and 6.41% of the consolidated total liabilities as of September 30, 2022 and 2021, respectively, and total comprehensive income (loss) (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for using equity method) of NT\$4,917,831 thousand, (NT\$2,581,557) thousand, NT\$10,783,972 thousand and NT\$8,472,319 thousand, constituting 6.94%, 10.58%, 6.69% and 9.19% of the consolidated total comprehensive income for the three-month and nine-month periods ended September 30, 2022 and 2021, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as of September 30, 2022 and 2021.

Qualified Conclusion

Based on our reviews, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries, investments accounted for using the equity method and the information disclosed in Note 13 been reviewed by independent auditors as described in the Basis for qualified conclusion section above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of September 30, 2022 and 2021, and of its consolidated financial performance for the three-month and nine-month periods ended September 30, 2022 and 2021 and its consolidated cash flows for the nine-month periods ended September 30, 2022 and 2021 in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and International Accounting Standard 34, “Interim Financial Reporting” as endorsed by the Financial Supervisory Commission.

Hsu, Yung-Chien Hsu, Sheng-Chung
For and on behalf of PricewaterhouseCoopers, Taiwan
November 10, 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 report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2022, DECEMBER 31, 2021 AND SEPTEMBER 30, 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE BALANCE SHEETS AS OF SEPTEMBER 30, 2022 AND 2021 ARE REVIEWED, NOT AUDITED)

	Assets	Notes	September 30, 2022		December 31, 2021		September 30, 2021	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	\$ 1,200,621,633	27	\$ 1,059,417,011	27	\$ 1,073,657,635	29
1110	Financial assets at fair value through profit or loss - current	6(2)	12,884,260	-	1,332,824	-	883,310	-
1120	Current financial assets at fair value through other comprehensive income	6(3)	178,943	-	130,622	-	-	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	26,450,027	1	48,008,438	1	67,330,173	2
1139	Financial assets for hedging - current	6(5)	84,963	-	1,068,785	-	634,014	-
1170	Accounts receivable, net	6(6)	1,245,474,293	29	1,125,762,611	29	885,469,476	24
1180	Accounts receivable - related parties	7	23,641,556	1	35,455,895	1	42,397,631	1
1200	Other receivables	6(7)(12)	51,398,623	1	59,510,406	2	59,035,291	2
1210	Other receivables - related parties	7	2,360,071	-	2,777,421	-	3,364,754	-
130X	Inventory	6(8)	880,547,988	20	672,145,365	17	658,643,165	18
1410	Prepayments	7	20,737,216	-	18,057,414	1	24,019,984	1
1470	Other current assets	6(4)	3,303,500	-	10,750,494	-	-	-
11XX	Total current assets		<u>3,467,683,073</u>	<u>79</u>	<u>3,034,417,286</u>	<u>78</u>	<u>2,815,435,433</u>	<u>77</u>
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	89,233,917	2	88,481,743	2	93,192,803	3
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	90,064,295	2	112,718,725	3	108,809,739	3
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	12,633,573	-	23,449,084	1	18,588,461	1
1550	Investments accounted for using equity method	6(9)	238,244,089	6	194,593,652	5	176,680,651	5
1600	Property, plant and equipment	6(10) and 8	347,308,594	8	310,107,309	8	295,470,802	8
1755	Right-of-use assets	6(11), 7 and 8	40,328,392	1	40,260,192	1	43,412,310	1
1760	Investment property - net	6(13)	10,698,675	-	10,356,499	-	10,405,288	-
1780	Intangible assets	6(14)	46,929,131	1	45,352,837	1	45,767,945	1
1840	Deferred income tax assets		19,695,143	-	20,443,452	-	17,406,746	-
1900	Other non-current assets	6(12)(15)	26,090,252	1	28,697,615	1	23,535,989	1
15XX	Total non-current assets		<u>921,226,061</u>	<u>21</u>	<u>874,461,108</u>	<u>22</u>	<u>833,270,734</u>	<u>23</u>
1XXX	Total assets		<u>\$ 4,388,909,134</u>	<u>100</u>	<u>\$ 3,908,878,394</u>	<u>100</u>	<u>\$ 3,648,706,167</u>	<u>100</u>

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2022, DECEMBER 31, 2021 AND SEPTEMBER 30, 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE BALANCE SHEETS AS OF SEPTEMBER 30, 2022 AND 2021 ARE REVIEWED, NOT AUDITED)

	Liabilities and Equity	Notes	September 30, 2022		December 31, 2021		September 30, 2021	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
	Current liabilities							
2100	Short-term loans	6(17)	\$ 728,317,675	17	\$ 546,372,008	14	\$ 557,055,956	15
2110	Short-term notes and bills payable	6(16)	25,815,252	1	23,999,117	1	44,316,266	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,966,877	-	964,015	-	1,353,944	-
2126	Financial liabilities for hedging - current	6(5)	117,321	-	-	-	16,620	-
2170	Accounts payable		1,193,794,959	27	1,055,155,222	27	854,555,032	23
2180	Accounts payable - related parties	7	15,099,348	-	21,022,980	-	25,037,256	1
2200	Other payables	6(18) and 7	233,192,181	5	213,094,933	5	208,629,569	6
2230	Current tax liabilities		22,843,190	1	26,474,025	1	21,830,509	1
2250	Provisions for liabilities - current	6(25)	3,866,500	-	2,876,585	-	3,945,872	-
2280	Current lease liabilities	7	6,854,394	-	7,364,055	-	8,260,906	-
2320	Long-term liabilities, current portion	6(20)(21)	33,013,845	1	38,586,760	1	39,557,306	1
2399	Other current liabilities	6(19)	103,964,946	2	61,770,571	2	52,509,934	2
21XX	Total current liabilities		<u>2,368,846,488</u>	<u>54</u>	<u>1,997,680,271</u>	<u>51</u>	<u>1,817,069,170</u>	<u>50</u>
	Non-current liabilities							
2530	Corporate bonds payable	6(20)	239,773,303	5	226,258,790	6	232,114,705	6
2540	Long-term loans	6(21)	70,732,959	2	49,340,778	1	31,042,948	1
2550	Provisions for liabilities - non-current	6(25)	459,851	-	430,648	-	428,888	-
2570	Deferred income tax liabilities		30,624,905	1	32,228,229	1	23,127,405	1
2580	Non-current lease liabilities	7	18,312,728	-	18,217,030	1	20,699,641	1
2600	Other non-current liabilities	6(24)	11,283,576	-	11,462,530	-	11,068,731	-
25XX	Total non-current liabilities		<u>371,187,322</u>	<u>8</u>	<u>337,938,005</u>	<u>9</u>	<u>318,482,318</u>	<u>9</u>
2XXX	Total liabilities		<u>2,740,033,810</u>	<u>62</u>	<u>2,335,618,276</u>	<u>60</u>	<u>2,135,551,488</u>	<u>59</u>
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(26)						
3110	Common stock		138,629,906	3	138,629,906	4	138,629,906	4
	Capital reserve	6(27)						
3200	Capital surplus		195,803,261	4	202,084,430	5	201,106,782	5
	Retained earnings	6(28)						
3310	Legal reserve		184,894,008	4	170,755,591	4	170,755,591	5
3320	Special reserve		89,505,893	2	87,315,126	2	87,315,126	2
3350	Unappropriated retained earnings		884,773,164	20	871,193,344	22	826,154,184	23
	Other equity interest	6(29)						
3400	Other equity interest		(44,593,556)	-	(89,505,893)	(2)	(94,462,336)	(3)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	Equity attributable to owners of the parent		<u>1,448,997,482</u>	<u>33</u>	<u>1,380,457,310</u>	<u>35</u>	<u>1,329,484,059</u>	<u>36</u>
36XX	Non-controlling interest	6(30)	199,877,842	5	192,802,808	5	183,670,620	5
3XXX	Total equity		<u>1,648,875,324</u>	<u>38</u>	<u>1,573,260,118</u>	<u>40</u>	<u>1,513,154,679</u>	<u>41</u>
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	Total liabilities and equity		<u>\$ 4,388,909,134</u>	<u>100</u>	<u>\$ 3,908,878,394</u>	<u>100</u>	<u>\$ 3,648,706,167</u>	<u>100</u>

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
NINE MONTHS ENDED SEPTEMBER 30, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)
(UNAUDITED)

			Three months ended September 30				Nine months ended September 30			
			2022		2021		2022		2021	
			AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Items	Notes									
4000	Operating revenue	6(31) and 7	\$ 1,746,604,787	100	\$ 1,405,768,278	100	\$ 4,663,968,546	100	\$ 4,104,347,741	100
5000	Operating costs	6(8)(35)(36) and 7	(1,638,977,070)	(94)	(1,317,182,076)	(94)	(4,374,947,427)	(94)	(3,856,087,059)	(94)
5900	Net operating margin		107,627,717	6	88,586,202	6	289,021,119	6	248,260,682	6
	Operating expenses	6(35)(36)								
6100	Selling expenses		(7,865,102)	-	(7,407,358)	-	(21,698,252)	-	(21,806,042)	(1)
6200	General and administrative expenses		(21,240,053)	(1)	(19,102,350)	(1)	(57,614,297)	(1)	(54,983,352)	(1)
6300	Research and development expenses		(29,973,118)	(2)	(25,883,158)	(2)	(80,153,294)	(2)	(75,231,399)	(2)
6000	Total operating expenses		(59,078,273)	(3)	(52,392,866)	(3)	(159,465,843)	(3)	(152,020,793)	(4)
6900	Operating profit		48,549,444	3	36,193,336	3	129,555,276	3	96,239,889	2
	Non-operating income and expenses									
7100	Interest income	6(32)	11,601,392	1	7,954,197	1	28,876,672	1	25,208,508	1
7010	Other income	6(33)	2,985,046	-	2,377,213	-	6,872,990	-	12,322,121	-
7020	Other gains and losses	6(34)	(3,617,014)	-	2,412,132	-	(15,808,237)	-	5,396,754	-
7050	Finance costs	6(37)	(10,093,009)	(1)	(5,062,324)	-	(22,021,953)	(1)	(17,422,542)	-
7060	Share of profit of associates and joint ventures	6(9)								
	accounted for using equity method		1,770,453	-	4,071,579	-	7,586,132	-	9,619,021	-
7000	Total non-operating income and expenses		2,646,868	-	11,752,797	1	5,505,604	-	35,123,862	1
7900	Profit before income tax		51,196,312	3	47,946,133	4	135,060,880	3	131,363,751	3
7950	Income tax expense	6(38)	(9,503,472)	(1)	(8,540,688)	(1)	(29,094,898)	(1)	(28,759,369)	(1)
8200	Profit for the period		\$ 41,692,840	2	\$ 39,405,445	3	\$ 105,965,982	2	\$ 102,604,382	2

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
NINE MONTHS ENDED SEPTEMBER 30, 2022 AND 2021

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)
(UNAUDITED)

		Three months ended September 30				Nine months ended September 30								
		2022		2021		2022		2021						
Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%					
Other comprehensive income														
Components of other comprehensive income that will not reclassified to profit or loss														
8316	Unrealised (loss) gain on valuation of financial assets at fair value through other comprehensive income	6(3)(29)(30)												
		(\$	15,262,339)	(1)	(\$	7,988,234)	(1)	(\$	33,841,534)	(1)	\$	18,852,083	1	
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(29)												
		(	721,772)	-	(	2,311,667)	-	(	4,636,801)	-		1,966,110	-	
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(38)												
			2,372,643	-		-	-		3,334,717	-		-	-	
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss													
		(	13,611,468)	(1)	(	10,299,901)	(1)	(	35,143,618)	(1)		20,818,193	1	
Components of other comprehensive income that will be reclassified to profit or loss														
8361	Financial statements translation differences of foreign operations	6(29)(30)												
			44,064,098	3	(	3,641,383)	-		99,366,206	2	(	25,352,271)	(1)	
8368	(Losses) gains on hedging instrument	6(5)												
		(	23,411)	-		27,981	-	(	411,697)	-		195,758	-	
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(29)												
		(	1,247,160)	-	(	1,104,269)	-	(	8,720,489)	-	(	6,069,488)	-	
8399	Income tax relating to components of other comprehensive income (loss)	6(5)												
			3,510	-		22,217	-		61,753	-	(	29,364)	-	
8360	Other comprehensive income (loss) that will be reclassified to profit or loss													
			42,797,037	3	(	4,695,454)	-		90,295,773	2	(	31,255,365)	(1)	
8300	Other comprehensive income (loss) for the period		\$	29,185,569	2	(\$	14,995,355)	(1)	\$	55,152,155	1	(\$	10,437,172)	-
8500	Total comprehensive income for the period		\$	70,878,409	4	\$	24,410,090	2	\$	161,118,137	3	\$	92,167,210	2
Profit attributable to:														
8610	Owners of the parent		\$	38,759,192	2	\$	36,983,625	3	\$	101,503,473	2	\$	94,924,952	2
8620	Non-controlling interest			2,933,648	-		2,421,820	-		4,462,509	-		7,679,430	-
			\$	41,692,840	2	\$	39,405,445	3	\$	105,965,982	2	\$	102,604,382	2
Comprehensive income attributable to:														
8710	Owners of the parent		\$	62,155,941	3	\$	24,182,243	2	\$	147,032,869	3	\$	88,033,113	2
8720	Non-controlling interest			8,722,468	1		227,847	-		14,085,268	-		4,134,097	-
			\$	70,878,409	4	\$	24,410,090	2	\$	161,118,137	3	\$	92,167,210	2
Earnings per share (in dollars)														
9750	Basic earnings per share	6(39)												
			\$	2.80		\$	2.67		\$	7.32		\$	6.85	
9850	Diluted earnings per share													
			\$	2.75		\$	2.63		\$	7.18		\$	6.78	

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
NINE MONTHS ENDED SEPTEMBER 30, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

Equity attributable to owners of the parent												
			Retained Earnings			Other Equity Interest						
							Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks		Non-controlling interest	Amount
Notes	Share capital - common stock	Total capital reserve, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations				Total		
2021												
Balance at January 1, 2021	\$ 138,629,906	\$ 202,645,942	\$ 161,043,748	\$ 102,451,720	\$ 779,836,380	(\$ 124,551,979)	\$ 37,236,853	\$ -	(\$ 15,194)	\$ 1,297,277,376	\$ 176,869,033	\$ 1,474,146,409
Profit	-	-	-	-	94,924,952	-	-	-	-	94,924,952	7,679,430	102,604,382
Other comprehensive income (loss)	6(29)	-	-	-	-	(27,805,847)	20,774,080	139,928	-	(6,891,839)	(3,545,333)	(10,437,172)
Total comprehensive income (loss)	-	-	-	-	94,924,952	(27,805,847)	20,774,080	139,928	-	88,033,113	4,134,097	92,167,210
Appropriations of 2020 earnings:	6(28)											
Legal reserve	-	-	9,711,843	-	(9,711,843)	-	-	-	-	-	-	-
Special reserve	-	-	-	(15,136,594)	15,136,594	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(55,451,962)	-	-	-	-	(55,451,962)	-	(55,451,962)
Changes in equity of associates and joint ventures accounted for using the equity method	6(27)	- (5,083,443)	-	-	1,164,692	-	-	-	-	(3,918,751)	-	(3,918,751)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	3,208,271	-	-	-	-	-	-	3,208,271	-	3,208,271
Increase in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	2,667,490	2,667,490
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	255,371	- (255,371)	-	-	-	-	-	-
Due to recognition of equity component of convertible bonds issued	-	336,012	-	-	-	-	-	-	-	336,012	-	336,012
Balance at September 30, 2021	\$ 138,629,906	\$ 201,106,782	\$ 170,755,591	\$ 87,315,126	\$ 826,154,184	(\$ 152,357,826)	\$ 57,755,562	\$ 139,928	(\$ 15,194)	\$ 1,329,484,059	\$ 183,670,620	\$ 1,513,154,679
2022												
Balance at January 1, 2022	\$ 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
Profit	-	-	-	-	101,503,473	-	-	-	-	101,503,473	4,462,509	105,965,982
Other comprehensive income (loss)	6(29)	-	-	-	-	80,274,808	(34,450,225)	(295,187)	-	45,529,396	9,622,759	55,152,155
Total comprehensive income (loss)	-	-	-	-	101,503,473	80,274,808	(34,450,225)	(295,187)	-	147,032,869	14,085,268	161,118,137
Appropriations of 2021 earnings:	6(28)											
Legal reserve	-	-	14,138,417	-	(14,138,417)	-	-	-	-	-	-	-
Special reserve	-	-	-	2,190,767	(2,190,767)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(72,087,551)	-	-	-	-	(72,087,551)	-	(72,087,551)
Changes in equity of associates and joint ventures accounted for under the equity method	6(27)	-	353,765	-	(310,571)	-	-	-	-	43,194	-	43,194
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	- (6,578,661)	-	-	186,408	-	-	-	-	(6,392,253)	-	(6,392,253)
Disposal of investments accounted for using equity method	-	(56,273)	-	-	(80,896)	186	80,896	-	-	(56,087)	-	(56,087)
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	(7,010,234)	(7,010,234)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	698,141	-	(698,141)	-	-	-	-	-
Balance at September 30, 2022	\$ 138,629,906	\$ 195,803,261	\$ 184,894,008	\$ 89,505,893	\$ 884,773,164	(\$ 66,037,964)	\$ 21,573,950	(\$ 129,542)	(\$ 15,194)	\$ 1,448,997,482	\$ 199,877,842	\$ 1,648,875,324

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
NINE MONTHS ENDED SEPTEMBER 30, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

		Nine months ended September 30	
	Notes	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 135,060,880	\$ 131,363,751
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(35)	50,578,685	47,847,902
Amortization	6(35)	4,442,123	3,978,434
Cost of share-based payments	6(36)	1,078,983	1,748,484
Provision (reversal of allowance) for doubtful accounts and sales discount	12(2)	2,708,329	(83,642)
Impairment loss	6(34)	294,037	-
Gain on disposal of property, plant and equipment, net	6(34)	(352,799)	(312,361)
Loss (gain) on financial assets or liabilities at fair value through profit or loss, net	6(34)	6,989,766	(7,910,771)
Share of profit of associates and joint ventures accounted for using equity method	6(9)	(7,586,132)	(9,619,021)
Gain on disposal of investments	6(34)	(2,069,094)	(1,370,350)
Interest expense	6(37)	21,835,408	17,305,713
Interest income	6(32)	(28,876,672)	(25,208,508)
Dividend income	6(33)	(3,431,690)	(8,509,238)
Gain from lease modification		(2,117)	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		1,063,462	5,922,727
Hedging instruments		689,446	(783,788)
Notes receivable		399,163	(281,542)
Accounts receivable		(92,032,836)	17,199,800
Accounts receivable due from related parties		13,426,295	(2,984,586)
Other receivables		5,917,535	(1,228,026)
Inventories		(178,874,413)	(78,957,260)
Prepayments		(2,670,785)	(5,355,479)
Changes in operating liabilities			
Accounts payable		138,508,989	(182,884,522)
Accounts payable to related parties		(5,924,115)	(2,642,790)
Other payables		22,342,260	(5,735,375)
Provisions for liabilities		1,019,118	(169,672)
Contract liabilities		6,054,656	(4,724,092)
Other current liabilities		36,183,058	8,711,026
Accrued pension liabilities		(48,331)	288,418
Cash inflow (outflow) generated from operations		126,723,209	(104,394,768)
Income taxes paid		(30,179,901)	(24,889,335)
Net cash flows from (used in) operating activities		96,543,308	(129,284,103)

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

		Nine months ended September 30	
	Notes	2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		(\$ 11,563,044)	(\$ 11,359,844)
Proceeds from disposal of financial assets at fair value through profit or loss		-	865,758
Disposal (acquisition) of financial assets at amortised cost-current		32,846,323	(28,546,607)
Acquisition of financial assets at amortised cost-non-current		(2,478,980)	(2,076,751)
Proceeds from disposal of financial assets at amortised cost		2,878,200	2,177,550
Acquisition of financial assets at fair value through other comprehensive income		(5,232,558)	(5,321,156)
Proceeds from disposal of financial assets at fair value through other comprehensive income		1,302,539	680,619
Decrease in other receivables		703,187	1,485,848
Decrease in other receivables due from related parties		711,529	2,652,344
Decrease in other current assets		7,446,994	-
Acquisition of investments accounted for using equity method	6(9)	(44,658,676)	(319,062)
Net cash flow from (used in) acquisition of subsidiaries		214,395	(3,990,740)
Proceeds from (used in) disposal of subsidiaries		1,392,865	(822,467)
Proceeds from disposal of investments accounted for using equity method		649,101	370,714
Acquisition of property, plant and equipment	6(41)	(68,178,057)	(57,422,701)
Proceeds from disposal of property, plant and equipment	6(41)	3,405,834	6,630,748
Acquisition of investment properties		(105)	-
Proceeds from disposal of investment properties		49,282	341,796
Acquisition of right-of-use assets		(175,887)	(1,169,697)
Acquisition of intangible assets	6(14)	(892,339)	(842,494)
Proceeds from disposal of intangible assets		1,298,900	-
Exchange of intangible assets received	6(14)	299,630	-
Dividends received		13,899,037	20,509,583
Interest received		29,959,678	26,483,198
Increase in other non-current assets		(1,713,920)	(10,881,184)
Other investing activities		479,420	-
Net cash flows used in investing activities		(37,356,652)	(60,554,545)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans		158,531,223	110,151,315
Increase in short-term notes and bills payable		1,825,705	5,192,221
Proceeds from issuing bonds		15,100,000	49,696,616
Repayments of bonds		(17,400,000)	(38,016,000)
Proceeds from long-term debt		18,180,014	17,937,746
Repayments of long-term debt		(3,698,322)	(15,889,350)
Decrease in other non-current liabilities		(508,320)	(203,023)
Payment of lease liabilities		(7,056,745)	(8,996,080)
Changes in non-controlling interests	6(30)	(6,619,851)	960,211
Interest paid		(18,412,447)	(23,018,715)
Cash dividends paid to non-controlling interest	6(30)	(6,938,076)	(3,292,721)
Proceeds from issuance of shares by subsidiaries to non-controlling interests	6(30)	-	5,000,000
Cash dividends paid	6(28)	(72,087,551)	(55,451,962)
Net cash flows from financing activities		60,915,630	44,070,258
Net effect of changes in foreign currency exchange rates		21,102,336	(13,367,990)
Net increase (decrease) in cash and cash equivalents		141,204,622	(159,136,380)
Cash and cash equivalents at beginning of period		1,059,417,011	1,232,794,015
Cash and cash equivalents at end of period		\$ 1,200,621,633	\$ 1,073,657,635

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)
(UNAUDITED)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were reported to the Board of Directors on November 10, 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 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.

(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 2023 are as follows:

	Effective date by International Accounting Standards Board
<u>New Standards, Interpretations and Amendments</u>	
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.

(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:

	Effective date by International Accounting Standards Board
<u>New Standards, Interpretations and Amendments</u>	
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
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
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, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

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

(2) Basis of preparation

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

the historical cost convention:

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
 - (b) Financial assets at fair value through other comprehensive income.
 - (c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.
- B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

- (a) All subsidiaries are included in the Group’s consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.
- (b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- (c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent’s ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.
- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive income in relation to the subsidiary

should be reclassified from equity to profit or loss or transferred to another category of equity as specified by applicable IFRSs.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	100	(a) (b) (c) (d) (e) (f)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(h)
"	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	100	(h)
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	100	(g) (h)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
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	100	(h)
"	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(h)
"	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	100	(h)
"	Hon Hai/Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(h)
"	Hon Hai/Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(h)
"	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	100	(h)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(h)
"	Foxconn International Inc.	Patent applications in America	100	100	100	(h)
"	Altus Technology Inc.	Leasing services	100	100	100	(h)
"	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	100	99.96	99.96	(h)
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(h)
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	(h)
"	Hong Jin Chang Holdings Co., Ltd. -Hong Kong	Investment holdings and reinvestment in businesses relating to robots, automatic equipment, moulds, parts, accessories and corresponding services	100	100	100	(h)
"	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(h)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	74.80	(h)
"	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	100	100	(h)
"	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(h)
"	Fenix Industria De Electronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(h)
"	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, bluetooth module, set-top box and optical network terminal	100	100	100	(h)
"	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	36.89	36.02	36.02	(i)

Investor	Subsidiary	Main Business Activities	Ownership (%)			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
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	51	
"	Socle Technology Corporation	Design, manufacture and sale of electronic components and software	100	100	100	(h)
"	Hon Young Semiconductor Corporation	Design, manufacture and sale of electronic components and software	100	100	100	(h)

- (a) 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.
- (b) 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.
- (c) 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.
- (d) 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.

- (e) In January 2022, the Group's subsidiary, Fulian Yuzhan Precision Technology Co., Ltd., acquired 63% equity interest in Shenzhen Hengdrive Electric Co., Ltd. at a price of RMB 378,000 thousand. Shenzhen Hengdrive Electric Co., Ltd. was included in the consolidated financial statements starting from the acquisition date.
 - (f) In January 2022, the Group disposed a 100% equity interest in the subsidiary, Foshan Pulida Technology Co., Ltd., at a price of RMB 381,893 thousand and recognised total gain on disposal in the amount of RMB 276,029 thousand. Foshan Pulida Technology Co., Ltd. would not be consolidated in the financial statements starting from the date of disposal.
 - (g) In May 2022, the Company's subsidiary, Bon Shin International Investment Co., Ltd., participated in the cash capital increase of the investee, XSEMI Corporation, whose 49% equity interest was formerly held by Bon Shin International Investment Co., Ltd. through acquiring new shares of XSEMI Corporation at price of \$1,599,000. Bon Shin International Investment Co., Ltd. accumulatively acquired 51% equity interest in XSEMI Corporation which was included in the consolidated financial statements starting from the date control was obtained.
 - (h) The financial statements of the entity as of and for the nine-month periods ended September 30, 2022 and 2021 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.
 - (i) The Group subscribed the equity interest in Asia Pacific Telecom Co., Ltd. (Asia Pacific) in 2019 and included Asia Pacific as a subsidiary as the Group had acquired the majority voting rights in the shareholders' meeting of Asia Pacific and directed the relevant activities of Asia Pacific.
 - (j) The financial statements of certain consolidated subsidiaries for the nine-month periods ended September 30, 2022 and 2021 were not reviewed by independent auditors, which statements reflect total assets of \$397,098,225 and \$527,650,968, constituting 9.05% and 14.46% of total consolidated assets, and total liabilities of \$215,525,039 and \$136,957,951, constituting 7.87% and 6.41% of the consolidated total liabilities as of September 30, 2022 and 2021, respectively, as well as total comprehensive income (loss) of \$6,911,459, (\$2,723,373), \$15,923,984 and \$8,498,477, constituting 9.75%, 11.16%, 9.88% and 9.22% of the consolidated total comprehensive income for the three-month and nine-month periods then ended, respectively.
- C. Subsidiaries not included in the consolidated financial statements: None.

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

E. Significant restrictions: None.

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

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

Name of subsidiary	Principal place of business	Non-controlling interest		Non-controlling interest		Description
		September 30, 2022		December 31, 2021		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman	\$ 20,447,144	36%	\$ 21,848,824	37%	
Foxconn Ventures Pte. Ltd.	Singapore	25,005,041	46%	24,232,208	46%	
Foxconn Interconnect Technology Limited	Cayman	21,104,887	29%	18,134,896	27%	
Foxconn Industrial Internet Co., Ltd.	China	86,007,084	16%	82,940,552	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	<u>16,903,765</u>	63%	<u>20,254,098</u>	64%	
		<u>\$ 169,467,921</u>		<u>\$ 167,410,578</u>		
Name of subsidiary	Principal place of business	Non-controlling interest		Non-controlling interest		Description
		September 30, 2021		September 30, 2021		
		Amount	Ownership %	Amount	Ownership %	
FIH Mobile Limited	Cayman			\$ 20,930,751	37%	
Foxconn Ventures Pte. Ltd.	Singapore			24,887,937	46%	
Foxconn Interconnect Technology Limited	Cayman			16,041,728	26%	
Foxconn Industrial Internet Co., Ltd.	China			76,061,885	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan			<u>21,054,597</u>	64%	
				<u>\$ 158,976,898</u>		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	September 30, 2022	December 31, 2021	September 30, 2021
Current assets	\$ 161,950,090	\$ 131,508,372	\$ 133,929,052
Non-current assets	32,968,132	34,009,475	34,119,557
Current liabilities	(137,050,661)	(104,582,929)	(109,613,973)
Non-current liabilities	(889,417)	(944,912)	(987,875)
Total net assets	<u>\$ 56,978,144</u>	<u>\$ 59,990,006</u>	<u>\$ 57,446,761</u>
	Foxconn Interconnect Technology Limited		
	September 30, 2022	December 31, 2021	September 30, 2021
Current assets	\$ 95,259,035	\$ 83,977,909	\$ 73,134,405
Non-current assets	57,588,144	54,606,550	51,050,714
Current liabilities	(58,887,187)	(53,621,059)	(59,381,338)
Non-current liabilities	(20,454,604)	(18,653,663)	(2,025,298)
Total net assets	<u>\$ 73,505,388</u>	<u>\$ 66,309,737</u>	<u>\$ 62,778,483</u>
	Foxconn Ventures Pte. Ltd.		
	September 30, 2022	December 31, 2021	September 30, 2021
Current assets	\$ 38,583,109	\$ 31,119,029	\$ 31,076,212
Non-current assets	16,377,353	22,142,180	22,886,954
Current liabilities	(4,329)	(3,608)	(3,812)
Total net assets	<u>\$ 54,956,133</u>	<u>\$ 53,257,601</u>	<u>\$ 53,959,354</u>
	Foxconn Industrial Internet Co., Ltd.		
	September 30, 2022	December 31, 2021	September 30, 2021
Current assets	\$ 1,183,130,565	\$ 1,078,758,555	\$ 976,745,707
Non-current assets	143,803,037	84,233,218	71,547,865
Current liabilities	(740,641,421)	(615,401,243)	(542,868,540)
Non-current liabilities	(43,879,383)	(25,221,357)	(26,823,379)
Total net assets	<u>\$ 542,412,798</u>	<u>\$ 522,369,173</u>	<u>\$ 478,601,653</u>
	Asia Pacific Telecom Co., Ltd.		
	September 30, 2022	December 31, 2021	September 30, 2021
Current assets	\$ 2,505,410	\$ 3,735,274	\$ 3,883,079
Non-current assets	37,962,116	41,923,322	42,749,724
Current liabilities	(9,359,702)	(10,614,860)	(12,600,065)
Non-current liabilities	(6,597,892)	(5,660,621)	(3,398,655)
Total net assets	<u>\$ 24,509,932</u>	<u>\$ 29,383,115</u>	<u>\$ 30,634,083</u>

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	For the three-month periods ended September 30,	
	2022	2021
Revenue and other operating revenue	\$ 81,820,007	\$ 50,957,630
(Loss) profit for the period from continuing operations	(441,948)	611,587
Other comprehensive loss, net of tax	(4,130,826)	(208,562)
Total comprehensive (loss) income for the period	(\$ 4,572,774)	\$ 403,025
Comprehensive (loss) income attributable to non-controlling interest	(\$ 1,634,669)	\$ 158,889
Dividends paid to non-controlling interest	\$ -	\$ -
	FIH Mobile Limited	
	For the nine-month periods ended September 30,	
	2022	2021
Revenue and other operating revenue	\$ 204,949,467	\$ 166,561,246
Loss for the period from continuing operations	(1,126,153)	(186,429)
Other comprehensive (loss) income, net of tax	(9,782,939)	122,663
Total comprehensive loss for the period	(\$ 10,909,092)	(\$ 63,766)
Comprehensive loss attributable to non-controlling interest	(\$ 3,865,452)	(\$ 23,593)
Dividends paid to non-controlling interest	\$ -	\$ -
	Foxconn Interconnect Technology Limited	
	For the three-month periods ended September 30,	
	2022	2021
Revenue and other operating revenue	\$ 37,731,200	\$ 29,518,634
Profit for the period from continuing operations	1,503,738	1,044,146
Other comprehensive (loss) income, net of tax	(3,252,058)	20,622
Total comprehensive (loss) income for the period	(\$ 1,748,320)	\$ 1,064,768
Comprehensive (loss) income attributable to non-controlling interest	(\$ 544,178)	\$ 275,943
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Interconnect Technology Limited		
For the nine-month periods ended September 30,		
	2022	2021
Revenue and other operating revenue	\$ 96,718,691	\$ 85,353,152
Profit for the period from continuing operations	3,958,896	1,266,126
Other comprehensive (loss) income, net of tax	(6,369,212)	475,173
Total comprehensive (loss) income for the period	(\$ 2,410,316)	\$ 1,741,299
Comprehensive (loss) income attributable to non-controlling interest	(\$ 733,774)	\$ 445,076
Dividends paid to non-controlling interest	\$ -	\$ -
Foxconn Ventures Pte. Ltd.		
For the three-month periods ended September 30,		
	2022	2021
Revenue and other operating revenue	\$ -	\$ -
Loss for the period from continuing operations	(530,558)	(690,947)
Other comprehensive income (loss), net of tax	284,539	(41,965)
Total comprehensive loss for the period	(\$ 246,019)	(\$ 732,912)
Comprehensive loss attributable to non-controlling interest	(\$ 166,018)	(\$ 301,032)
Dividends paid to non-controlling interest	\$ -	\$ -
Foxconn Ventures Pte. Ltd.		
For the nine-month periods ended September 30,		
	2022	2021
Revenue and other operating revenue	\$ -	\$ -
(Loss) profit for the period from continuing operations	(5,825,968)	4,086,306
Other comprehensive income (loss), net of tax	170,700	(18,980)
Total comprehensive (loss) income for the period	(\$ 5,655,268)	\$ 4,067,326
Comprehensive (loss) income attributable to non-controlling interest	(\$ 2,691,772)	\$ 1,870,970
Dividends paid to non-controlling interest	\$ -	\$ -

Foxconn Industrial Internet Co., Ltd.		
For the three-month periods ended September 30,		
	2022	2021
Revenue and other operating revenue	\$ 600,845,852	\$ 470,137,970
Profit for the period from continuing operations	21,665,185	18,573,511
Other comprehensive income, net of tax	891,157	1,000,157
Total comprehensive income for the period	<u>\$ 22,556,342</u>	<u>\$ 19,573,668</u>
Comprehensive income attributable to non-controlling interest	\$ 3,584,725	\$ 3,162,355
Dividends paid to non-controlling interest	<u>\$ 6,826,716</u>	<u>\$ 3,292,721</u>
Foxconn Industrial Internet Co., Ltd.		
For the nine-month periods ended September 30,		
	2022	2021
Revenue and other operating revenue	\$ 1,596,407,130	\$ 1,322,771,769
Profit for the period from continuing operations	51,481,149	47,307,911
Other comprehensive income (loss), net of tax	2,954,929	(724,110)
Total comprehensive income for the period	<u>\$ 54,436,078</u>	<u>\$ 46,583,801</u>
Comprehensive income attributable to non-controlling interest	\$ 8,651,795	\$ 7,453,408
Dividends paid to non-controlling interest	<u>\$ 6,826,716</u>	<u>\$ 3,292,721</u>
Asia Pacific Telecom Co., Ltd.		
For the three-month periods ended September 30,		
	2022	2021
Revenue and other operating revenue	\$ 3,104,809	\$ 3,211,727
Loss for the period from continuing operations	(1,169,314)	(1,441,741)
Other comprehensive loss, net of tax	-	(2)
Total comprehensive loss for the period	<u>(\$ 1,169,314)</u>	<u>(\$ 1,441,743)</u>
Comprehensive loss attributable to non-controlling interest	(\$ 737,139)	(\$ 1,047,884)
Dividends paid to non-controlling interest	<u>\$ -</u>	<u>\$ -</u>

Asia Pacific Telecom Co., Ltd.		
For the nine-month periods ended September 30,		
	2022	2021
Revenue and other operating revenue	\$ 9,627,312	\$ 9,369,080
Loss for the period from continuing operations	(4,168,503)	(4,105,879)
Other comprehensive loss, net of tax	-	(11)
Total comprehensive loss for the period	(\$ 4,168,503)	(\$ 4,105,890)
Comprehensive loss attributable to non-controlling interest	(\$ 2,645,766)	(\$ 2,626,948)
Dividends paid to non-controlling interest	\$ -	\$ -

Statements of cash flows

FIH Mobile Limited		
For the nine-month periods ended September 30,		
	2022	2021
Net cash provided by operating activities	\$ 7,581,646	\$ 2,293,066
Net cash used in investing activities	(2,645,009)	(2,346,147)
Net cash provided by financing activities	1,738,822	2,851,126
Effect of exchange rates on cash and cash equivalents	(4,506,924)	98,441
Increase in cash and cash equivalents	2,168,535	2,896,486
Cash and cash equivalents, beginning of period	55,184,572	49,945,849
Cash and cash equivalents, end of period	\$ 57,353,107	\$ 52,842,335

Foxconn Interconnect Technology Limited		
For the nine-month periods ended September 30,		
	2022	2021
Net cash provided by operating activities	\$ 9,994,347	\$ 331,451
Net cash used in investing activities	(2,906,099)	(2,387,101)
Net cash used in financing activities	(1,483,266)	(2,269,600)
Effect of exchange rates on cash and cash equivalents	(3,373,524)	95,831
Increase (decrease) in cash and cash equivalents	2,231,458	(4,229,419)
Cash and cash equivalents, beginning of period	22,529,408	21,504,764
Cash and cash equivalents, end of period	\$ 24,760,866	\$ 17,275,345

	Foxconn Ventures Pte. Ltd.	
	For the nine-month periods ended September 30,	
	2022	2021
Net cash (used in) provided by operating activities	(\$ 4,202)	\$ 10,878
Net cash provided by investing activities	2,671,252	5,147,824
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	2,667,050	5,158,702
Cash and cash equivalents, beginning of period	32,911,446	26,156,884
Cash and cash equivalents, end of period	\$ 35,578,496	\$ 31,315,586
	Foxconn Industrial Internet Co., Ltd.	
	For the nine-month periods ended September 30,	
	2022	2021
Net cash (used in) provided by operating activities	(\$ 8,478,548)	\$ 4,705,376
Net cash used in investing activities	(60,519,951)	(27,917,359)
Net cash provided by financing activities	11,345,010	12,223,948
Effect of exchange rates on cash and cash equivalents	8,601,496	(898,577)
Decrease in cash and cash equivalents	(49,051,993)	(11,886,612)
Cash and cash equivalents, beginning of period	358,982,996	324,393,468
Cash and cash equivalents, end of period	\$ 309,931,003	\$ 312,506,856
	Asia Pacific Telecom Co., Ltd.	
	For the nine-month periods ended September 30,	
	2022	2021
Net cash provided by (used in) operating activities	\$ 1,051,168	(\$ 177,994)
Net cash used in investing activities	(34,407)	(11,870,257)
Net cash (used in) provided by financing activities	(1,555,719)	7,225,335
Decrease in cash and cash equivalents	(538,958)	(4,822,916)
Cash and cash equivalents, beginning of period	704,003	5,871,722
Cash and cash equivalents, end of period	\$ 165,045	\$ 1,048,806

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 method. The cost of finished goods and work in progress 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 costs of completion and the estimated costs necessary to make the sale.

(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 and the capital contribution in the form of technology. They included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. If the developed technologies are available for use, they will be amortised on a straight-line basis over its estimated useful life of 4 to 10 years or using the units of production method. The remaining developed technologies that are not yet available for use will be tested annually for impairment and amortised when they are available for use.
- 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 and other long-term and short-term loans. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

(22) Notes and accounts payable

- A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.
- B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

- A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or
 - (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.
- B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.
- C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognised in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognising in profit or loss for loan commitments or financial guarantee contracts.

(24) Bonds payable

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

(25) Convertible bonds payable

Convertible bonds issued by the Group contain conversion options (that is, the bondholders have the right to convert the bonds into the Group's common shares by exchanging a fixed amount of cash for a fixed number of common shares), call options and put options. The Group classifies the

bonds payable upon issuance as a financial asset, a financial liability or an equity instrument in accordance with the contract terms. They are accounted for as follows:

- (a) The embedded call options and put options are recognised initially at net fair value as ‘financial assets or financial liabilities at fair value through profit or loss’. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as ‘gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss’.
- (b) The host contracts of bonds are initially recognised at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortised in profit or loss as an adjustment to ‘finance costs’ over the period of circulation using the effective interest method.
- (c) The embedded conversion options which meet the definition of an equity instrument are initially recognised in ‘capital surplus—share options’ at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.
- (d) Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.
- (e) When bondholders exercise conversion options, the liability component of the bonds shall be remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and ‘capital surplus—share options’.

(26) Derecognition of financial liabilities

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

(27) Offsetting financial instruments

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

(28) Non-hedging and embedded derivatives

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

(29) Hedge accounting

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

B. The Group designates the hedging relationship as follows:

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

C. Cash flow hedges

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

- i. the cumulative gain or loss on the hedging instrument from inception of the hedge; and
- ii. the cumulative change in fair value of the hedged item from inception of the hedge.

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

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

- i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or liability.
- ii. For cash flow hedges other than those covered by i. above, that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.
- iii. If that amount is a loss and the Group expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.

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

(30) Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market

assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognised as interest expense. Provisions are not recognised for future operating losses.

(31) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.
- ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. Past service costs are recognised immediately in profit or loss.
- iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

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

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates.

If employee compensation is paid by shares, the Group calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(32) Employee share-based payment

- A. For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognised is based on the number of equity instruments that eventually vest.
- B. Restricted stocks:
 - (a) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period.
 - (b) For restricted stocks where those stocks do not restrict distribution of dividends to employees and employees are not required to return the dividends received if they resign during the vesting period, the Group recognises the fair value of the dividends received by the employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.
 - (c) For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund their payments on the stocks, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognises the payments from the employees who are expected to be eventually vested with the stocks in 'capital surplus – others'.

(33) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

- C. Deferred income tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.
- G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(34) Dividends

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

(35) Revenue recognition

- A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products have transferred, being when the products are delivered to or picked by the customers, the customers has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products.

Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.

- B. Sales revenue is recognised based on the price specified in the contract, net of the estimated sales discounts and allowances. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. The contract cost does not include a significant financing component as the sales are made with credit term consistent with market practice.
- C. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.
- D. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognised as a provision.
- E. The customer pays at the time specified in the payment schedule. If the products sold exceed the payment, a contract asset is recognised. If the payments exceed the products sold, a contract liability is recognised.

(36) Government grants

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

(37) Business combinations

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

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

(38) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

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

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

A. Revenue recognition

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

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

- (a) The Group is primarily responsible for the provision of goods or services;
- (b) The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.
- (c) The Group has discretion in establishing prices for the goods or services.

B. Offsetting financial instruments

The Company's financial assets and liabilities are offset and reported in the net amount in the

balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(2) Critical accounting estimates and assumptions

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

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

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

B. Impairment assessment of goodwill

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

As of September 30, 2022, the Group recognised goodwill after impairment assessment of \$19,535,135.

C. Evaluation of inventories

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

As of September 30, 2022, the carrying amount of inventories was \$880,547,988.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Cash on hand and revolving funds	\$ 44,879	\$ 51,098	\$ 114,374
Checking accounts and demand deposits	913,565,948	863,465,237	774,934,373
Cash equivalents - Time deposits	282,534,726	195,900,676	298,492,335
Cash equivalents - Repo bonds	4,476,080	-	116,553
	<u>\$ 1,200,621,633</u>	<u>\$ 1,059,417,011</u>	<u>\$ 1,073,657,635</u>

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". Refer to Note 6(4) for details.

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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
<u>Assets</u>			
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 231,961	\$ -	\$ -
Debt instruments	7,147	-	-
Beneficiary certificates	3,776,910	692,429	554,779
Derivatives	8,868,242	640,395	328,531
	<u>\$ 12,884,260</u>	<u>\$ 1,332,824</u>	<u>\$ 883,310</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	\$ 1,461,746	\$ 2,686,506	\$ 3,306,938
Beneficiary certificates	85,164,380	84,082,306	88,362,633
Derivatives	2,607,791	1,712,931	1,523,232
	<u>\$ 89,233,917</u>	<u>\$ 88,481,743</u>	<u>\$ 93,192,803</u>
<u>Liabilities</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	(\$ 1,966,877)	(\$ 964,015)	(\$ 1,353,944)

- 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) Debt instruments: Including corporate bonds.
 - (c) Beneficiary certificates: Including investment in open-end funds and private equity fund.
 - (d) Derivatives: Including cross currency swap contracts, forward exchange contracts, stock option and convertible bonds payable.
- B. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	For the three-month periods ended September 30,	
	2022	2021
Equity instruments	(\$ 1,079,195)	\$ 368,517
Debt instruments	-	-
Beneficiary certificates	(938,135)	1,225,013
Derivatives	5,836,786	(1,477,745)
	<u>\$ 3,819,456</u>	<u>\$ 115,785</u>
	For the nine-month periods ended September 30,	
	2022	2021
Equity instruments	(\$ 1,845,735)	\$ 248,701
Debt instruments	(27,870)	-
Beneficiary certificates	(14,299,467)	6,832,384
Derivatives	9,183,306	829,686
	<u>(\$ 6,989,766)</u>	<u>\$ 7,910,771</u>

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

	September 30, 2022		
	Contract amount (Nominal Principal in thousands)		Contract period
<u>Derivative Financial Assets</u>			
Current items:			
Cross currency swap contracts	USD (BUY)	4,140,000	2022.02.08~2023.08.24
	TWD (SELL)	123,475,000	2022.02.08~2023.08.24
Foreign exchange forward contracts	USD (BUY)	939,000	2022.09.07~2022.11.04
	RMB (BUY)	3,042,507	2022.09.30~2022.12.26
	USD (SELL)	427,000	2022.09.30~2022.12.26
	JPY (SELL)	7,098,250	2022.09.22~2022.10.26
	BRL (SELL)	1,853,432	2022.09.13~2022.10.31
	INR (SELL)	16,198,650	2022.09.07~2022.10.17
	KRW (SELL)	69,247,500	2022.09.07~2022.10.07
	TWD (SELL)	9,078,807	2022.09.20~2022.11.04
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

September 30, 2022			
		Contract amount (Nominal Principal in thousands)	Contract period
<u>Derivative Financial Liabilities</u>			
Current items:			
Cross currency swap contracts	JPY (BUY)	20,000,000	2022.06.17~2022.12.28
	TWD (SELL)	4,495,000	2022.06.17~2022.12.28
Foreign exchange forward contracts	USD (BUY)	264,803	2022.04.11~2022.12.23
	JPY (BUY)	19,894,000	2022.09.13~2022.10.17
	KRW (BUY)	641,582,916	2022.09.14~2022.11.01
	MXN (BUY)	2,664,137	2022.08.25~2022.10.28
	RMB (BUY)	12,413,766	2022.07.01~2022.12.05
	THB (BUY)	1,492,320	2022.09.22~2022.10.26
	USD (SELL)	2,568,645	2022.07.01~2022.12.05
	MXN (SELL)	304,150	2022.04.11~2022.12.23
	RMB (SELL)	715,460	2022.09.27~2022.10.27
	TWD (SELL)	4,780,500	2022.09.26~2022.10.28
December 31, 2021			
		Contract amount (Nominal Principal in thousands)	Contract period
<u>Derivative Financial Assets</u>			
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
<u>Derivative Financial Liabilities</u>			
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
September 30, 2021			
		Contract amount (Nominal Principal in thousands)	Contract period
<u>Derivative Financial Assets</u>			
Current items:			
Cross currency swap contracts	USD (BUY)	860,000	2021.06.10~2022.08.16
	TWD (SELL)	23,858,800	2021.06.10~2022.08.16
Foreign exchange forward contracts	RMB (BUY)	5,431,023	2021.07.09~2021.12.01
	USD (BUY)	523,250	2021.05.18~2021.12.30
	RMB (SELL)	1,294,360	2021.09.03~2021.10.19
	INR (SELL)	22,173,600	2021.09.16~2021.11.22
	MXN (SELL)	207,502	2021.05.18~2021.12.30
	USD (SELL)	834,300	2021.07.09~2021.12.01
	EUR (SELL)	11,000	2021.08.13~2021.10.18
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

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

(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.

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

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

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

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

Items	September 30, 2022	December 31, 2021	September 30, 2021
Current items:			
Debt instruments	\$ 178,943	\$ 130,622	\$ -
Non-current items:			
Debt instruments	\$ -	\$ 43,542	\$ -
Equity instruments	68,164,334	58,213,437	58,841,840
Fair value adjustments	21,899,961	54,461,746	49,967,899
	<u>\$ 90,064,295</u>	<u>\$ 112,718,725</u>	<u>\$ 108,809,739</u>

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

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

	For the three-month periods ended September 30,	
	2022	2021
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive loss	(\$ 15,262,339)	(\$ 7,988,234)
Cumulative gains reclassified to retained earnings due to derecognition	\$ 43,113	\$ 256,697
Dividend income recognised in profit or loss	\$ 1,018,103	\$ 237,662
	For the nine-month periods ended September 30,	
	2022	2021
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive (loss) income	(\$ 33,841,534)	\$ 18,852,083
Cumulative gains reclassified to retained earnings due to derecognition	\$ 698,141	\$ 255,371
Dividend income recognised in profit or loss	\$ 1,506,068	\$ 534,745

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 debt instruments and equity instruments are provided in Table 3.

(4) Financial assets at amortised cost and other current assets

Items	September 30, 2022	December 31, 2021	September 30, 2021
Current items:			
Time deposits with maturity over three months	\$ 22,920,318	\$ 47,684,955	\$ 65,354,045
Financial bonds-trust fund	2,907,450	-	-
Financial bonds-notes receivable	428,625	-	-
Refundable deposits	-	-	1,740,502
Restricted bank deposits	129,960	146,545	107,819
Pledged time deposits	63,674	176,938	127,807
	<u>\$ 26,450,027</u>	<u>\$ 48,008,438</u>	<u>\$ 67,330,173</u>
Items	September 30, 2022	December 31, 2021	September 30, 2021
Non-current items:			
Financial bonds-trust fund	\$ 3,578,400	\$ 9,143,610	\$ 9,047,640
Time deposits with maturity over twelve months	8,839,023	14,194,221	9,413,790
Restricted bank deposits	61,169	57,901	63,900
Pledged time deposits	154,981	53,352	63,131
	<u>\$ 12,633,573</u>	<u>\$ 23,449,084</u>	<u>\$ 18,588,461</u>
Other current assets	<u>\$ 3,303,500</u>	<u>\$ 10,750,494</u>	<u>\$ -</u>

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

	For the three-month periods ended September 30,	
	2022	2021
Interest income	<u>\$ 304,054</u>	<u>\$ 625,660</u>
	For the nine-month periods ended September 30,	
	2022	2021
Interest income	<u>\$ 1,047,276</u>	<u>\$ 1,530,500</u>

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of September 30, 2022, the Group has invested a total of RMB 3.5 billion and has redeemed RMB 2.05 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 in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

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 and assets held for sale.

(5) Hedging financial assets and liabilities

<u>Current assets</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Cash flow hedges:			
<u>Exchange rate risk</u>			
Forward foreign exchange contracts	\$ 78,591	\$ 1,068,785	\$ 175,116
Foreign exchange option	6,372	-	458,898
	<u>\$ 84,963</u>	<u>\$ 1,068,785</u>	<u>\$ 634,014</u>
<u>Current liabilities</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Cash flow hedges:			
<u>Exchange rate risk</u>			
Forward foreign exchange contracts	(\$ 117,321)	\$ -	(\$ 16,620)

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

<u>Hedged items</u>	<u>September 30, 2022</u>			
	<u>Hedging instruments</u>	<u>Notional amount</u>	<u>Contract period</u>	
<u>Financial assets</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY) 1,451,259 USD (SELL) 202,000	2022.09.29~2022.11.29	
Forecast transaction	Foreign exchange option	RMB (BUY) 2,715,600 USD (SELL) 400,000	2022.05.06~2022.11.29	
<u>Financial liabilities</u>				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY) 1,044,380 USD (SELL) 150,000	2022.08.31~2022.11.29	

		December 31, 2021		
Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	23,259,750	2021.10.21~2022.05.26
		USD (SELL)	3,590,000	2021.10.21~2022.05.26
		September 30, 2021		
Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	10,899,806	2021.05.27~2021.12.29
		USD (SELL)	1,673,000	2021.05.27~2021.12.29
Forecast transaction	Foreign exchange option	RMB (BUY)	6,425,550	2021.04.26~2021.12.31
		USD (SELL)	978,000	2021.04.26~2021.12.31
Financial liabilities				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	643,840	2021.06.01~2021.10.28
		USD (SELL)	100,000	2021.06.01~2021.10.28

D. Cash flow hedge

	2022	2021
<u>Other equity - cash flow hedge reserve</u>		
At January 1	\$ 195,897	\$ -
Add: (Losses) gains on hedge effectiveness-amount recognised in other comprehensive income	(213,112)	523,700
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(136,832)	(357,306)
At September 30	<u>(\$ 154,047)</u>	<u>\$ 166,394</u>

- (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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Notes receivable	\$ 372,022	\$ 724,077	\$ 531,043
Accounts receivable	1,255,578,221	1,132,576,254	892,550,914
Less: Allowance for uncollectible accounts	(10,475,950)	(7,537,720)	(7,612,481)
	<u>\$ 1,245,474,293</u>	<u>\$ 1,125,762,611</u>	<u>\$ 885,469,476</u>

A. As of September 30, 2022, December 31, 2021 and September 30, 2021, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2021, the balance of receivables from contracts with customers amounted to \$949,429,165.

B. On September 30, 2022, December 31, 2021 and September 30, 2021, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of \$96,505,217, \$97,923,986 and \$90,505,547, respectively.

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

As of September 30, 2022, December 31, 2021 and September 30, 2021, the relevant information of accounts receivable factored but unsettled were as follows:

<u>September 30, 2022</u>			
<u>Accounts receivable factoring not yet due</u>	<u>Amount of accounts receivable derecognised</u>	<u>Amount advanced</u>	<u>Amount of consideration retained</u>
<u>\$ 34,734,500</u>	<u>\$ 34,734,500</u>	<u>\$ 34,734,500</u>	<u>\$ -</u>
<u>December 31, 2021</u>			
<u>Accounts receivable factoring not yet due</u>	<u>Amount of accounts receivable derecognised</u>	<u>Amount advanced</u>	<u>Amount of consideration retained</u>
<u>\$ 47,478,385</u>	<u>\$ 47,478,385</u>	<u>\$ 47,478,385</u>	<u>\$ -</u>
<u>September 30, 2021</u>			
<u>Accounts receivable factoring not yet due</u>	<u>Amount of accounts receivable derecognised</u>	<u>Amount advanced</u>	<u>Amount of consideration retained</u>
<u>\$ 55,319,575</u>	<u>\$ 55,319,575</u>	<u>\$ 55,319,575</u>	<u>\$ -</u>

As of September 30, 2022, December 31, 2021 and September 30, 2021, the Group has no retention for the factoring of accounts receivable.

D. As of September 30, 2022, December 31, 2021 and September 30, 2021, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three-month and nine-month periods ended September 30, 2022 and 2021, 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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Tax refund receivable	\$ 26,513,316	\$ 34,931,286	\$ 34,348,121
Interest receivable	9,510,856	10,593,862	11,956,041
Loans to others	-	703,187	695,807
Others	15,374,451	13,282,071	12,035,322
	<u>\$ 51,398,623</u>	<u>\$ 59,510,406</u>	<u>\$ 59,035,291</u>

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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Raw materials	\$ 338,906,082	\$ 277,215,967	\$ 297,361,561
Work in process	211,789,147	130,957,036	147,755,371
Finished goods	305,753,861	224,581,205	207,520,056
Inventory in transit	41,147,353	57,974,054	23,208,610
	897,596,443	690,728,262	675,845,598
Less: Allowance for inventory obsolescence and market price decline	(17,048,455)	(18,582,897)	(17,202,433)
	<u>\$ 880,547,988</u>	<u>\$ 672,145,365</u>	<u>\$ 658,643,165</u>

Expenses and losses incurred on inventories for the three-month and nine-month periods ended September 30, 2022 and 2021 were as follows:

	For the three-month periods ended September 30,	
	2022	2021
Cost of inventories sold	\$ 1,643,775,358	\$ 1,322,102,337
Gain from price recovery	(1,274,974)	(2,890,212)
Revenue from sale of scraps	(3,657,207)	(2,410,943)
Others	133,893	380,894
	<u>\$ 1,638,977,070</u>	<u>\$ 1,317,182,076</u>
	For the nine-month periods ended September 30,	
	2022	2021
Cost of inventories sold	\$ 4,384,659,755	\$ 3,870,291,484
Gain from price recovery	(1,528,516)	(7,189,006)
Revenue from sale of scraps	(8,470,793)	(7,514,992)
Others	286,981	499,573
	<u>\$ 4,374,947,427</u>	<u>\$ 3,856,087,059</u>

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the three-month and nine-month periods ended September 30, 2022 and 2021.

(9) Investments accounted for using equity method

	2022	2021
At January 1	\$ 194,593,652	\$ 175,199,441
Addition of investments accounted for using equity method	44,658,676	6,901,212
Disposal of investments accounted for using equity method	(2,096,306)	(88,046)
Earnings distribution of investments accounted for using equity method	(6,071,751)	(4,666,129)
Share of profit or loss of investments accounted for using equity method	7,586,132	9,619,021
Changes in retained earnings	(310,571)	1,164,692
Changes in capital surplus	353,765	(5,083,443)
Changes in other equity items	(13,357,290)	(4,103,378)
Impairment loss	(146,400)	-
Others	13,034,182	(2,262,719)
At September 30	<u>\$ 238,244,089</u>	<u>\$ 176,680,651</u>

A. Some of the above investments accounted for using the equity method were based on the financial statements of the investee companies for the same periods which were not reviewed by independent auditors. The related investments balances for the abovementioned unaudited or unreviewed investee companies amounted to \$153,746,937 and \$19,796,663, constituting 3.50% and 0.54% of the consolidated total assets as of September 30, 2022 and 2021, respectively. The

share of (loss) profit of associates and joint ventures accounted for using the equity method amounted to (\$1,993,628), \$141,816, (\$5,140,012) and (\$26,158), constituting 2.81%, 0.58%, 3.19% and 0.03% of the consolidated total comprehensive income for the three-month and nine-month periods ended September 30, 2022 and 2021, respectively.

- B. The Group sold 33.13% Class A shares of Cybertan Technology Corporation in the second quarter of 2021 in order to indirectly dispose the Mainland China investee, Fuyu Properties (Shanghai) Co., Ltd. As the Group lost control over the Class A shares of Cybertan Technology Corporation, the remaining investment was remeasured at fair value, and the cost of initial recognition of investment in associate amounted to \$2,231,300.
- C. The Group acquired the new shares of XSEMI Corporation in May 2022 and held 51% equity interest which results in having control over XSEMI Corporation. Subsequently, XSEMI Corporation participated in the new share private placement of Advanced Power Electronics Corporation in the amount of \$2,886,800 and held 30.08% of shares which were shown as investment accounted for using the equity method.
- D. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the ‘Partnership Agreement of Xingwei (Guangzhou) industrial investment partnership (Limited Partnership)’ on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed the shares of fund of Xingwei (Guangzhou) industrial investment partnership (Limited Partnership) amounting to RMB 9.8 billion. As of September 30, 2022, the investment of the Group amounted to RMB 9.02 billion.
- E. The abovementioned changes in other equity items refer to recognition of currency translation differences of associates and unrealised gains (losses) on valuation of financial assets. Others arise from the translation of the financial statements of the foreign operations’ associates into the Group’s presentation currency.

F. 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			Nature of relationship	Method of measurement
		September 30, 2022	December 31, 2021	September 30, 2021		
Sharp Corporation	Japan	34%	36%	36%	Strategic Investment	Equity method
Xingwei (Guangzhou) industrial investment partnership (Limited Partnership)	China	Note	-	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	32%	32%	Supplier	Equity method

Note: This associate belongs to private funds of limited partnership. According to the

partnership agreement, the Group only acts as a limited partner of the funds. The Group's investment presents 99% of the funds and did not obtain over half of seats in the Investment Committee. Events that are deliberated by the Investment Committee shall be agreed and approved by all the members before it becomes effective.

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

The summarised financial information of following significant associate, Sharp Corporation, for the nine-month period ended September 30, 2022, prepared in the financial statements was not audited or reviewed by auditors.

Balance sheet

	Sharp Corporation		
	September 30, 2022	December 31, 2021	September 30, 2021
Current assets	\$ 279,419,591	\$ 297,235,153	\$ 287,407,752
Non-current assets	210,727,544	176,118,468	184,574,768
Current liabilities	(209,558,971)	(205,544,287)	(205,120,224)
Non-current liabilities	(163,033,132)	(163,303,108)	(169,249,284)
Total net assets	117,555,032	104,506,226	97,613,012
Effect of accounting principles	2,594,351	1,595,032	(3,812,367)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	86,241,585	94,474,710	98,365,275
Total net assets after adjustment	<u>\$ 206,390,968</u>	<u>\$ 200,575,968</u>	<u>\$ 192,165,920</u>
Share in associate's net assets (Note)	\$ 69,182,560	\$ 71,625,206	\$ 68,585,685
Goodwill	12,145,317	12,061,814	12,090,577
Others	(4,023,106)	(2,476,211)	(3,616,232)
Carrying amount of the associate	<u>\$ 77,304,771</u>	<u>\$ 81,210,809</u>	<u>\$ 77,060,030</u>

Note: In June 2022, Sharp Corporation issued 38.45 million new common shares. Consequently, the Group's equity interest in Sharp Corporation decreased from 36% to 34%, and the Group decreased capital surplus and investments accounted for using equity method amounting to \$1,867,981 due to the change in net equity.

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	September 30, 2022	
Current assets	\$	637,429
Non-current assets		39,720,240
Current liabilities		-
Non-current liabilities		-
Total net assets	\$	40,357,669
Share in associate's net assets	\$	40,349,597
Others		-
Carrying amount of the associate	\$	40,349,597

	Foxconn Technology Co., Ltd.		
	September 30, 2022	December 31, 2021	September 30, 2021
Current assets	\$ 97,939,104	\$ 118,826,609	\$ 128,568,666
Non-current assets	42,221,125	55,571,005	56,200,744
Current liabilities	(36,410,870)	(61,985,449)	(71,265,344)
Non-current liabilities	(1,099,498)	(1,387,965)	(1,045,277)
Total net assets	\$ 102,649,861	\$ 111,024,200	\$ 112,458,789
Share in associate's net assets	\$ 30,311,979	\$ 32,706,669	\$ 33,147,297
Goodwill	338,190	338,190	338,190
Others	(6,643)	49,938	2,579
Carrying amount of the associate	\$ 30,643,526	\$ 33,094,797	\$ 33,488,066

	Zhen Ding Technology Holding Limited		
	September 30, 2022	December 31, 2021	September 30, 2021
Current assets	\$ 114,097,147	\$ 95,935,034	\$ 93,895,068
Non-current assets	115,609,576	99,820,260	96,311,548
Current liabilities	(75,026,504)	(56,879,726)	(63,755,700)
Non-current liabilities	(26,847,366)	(25,355,629)	(21,491,735)
Total net assets	\$ 127,832,853	\$ 113,519,939	\$ 104,959,181
Share in associate's net assets	\$ 30,164,551	\$ 27,214,691	\$ 25,159,524
Others	(87)	22,225	460
Carrying amount of the associate	\$ 30,164,464	\$ 27,236,916	\$ 25,159,984

Statement of comprehensive income

		Sharp Corporation	
		For the three-month periods ended September 30,	
		2022	2021
Revenue	\$	154,082,461	\$ 153,147,347
(Loss) profit for the period from continuing operations	(	3,679,050)	5,103,697
Other comprehensive income, net of tax		2,191,269	814,865
Total comprehensive (loss) income	(	1,487,781)	5,918,562
Effect of accounting principles		60,623	118,320
Total comprehensive (loss) income after adjustment	(\$	1,427,158)	\$ 6,036,882
Dividends received from associates	\$	-	\$ -
		Sharp Corporation	
		For the nine-month periods ended September 30,	
		2022	2021
Revenue	\$	426,392,552	\$ 473,078,169
Profit for the period from continuing operations		3,545,813	13,393,090
Other comprehensive income, net of tax		15,713,782	12,140,857
Total comprehensive income		19,259,595	25,533,947
Effect of accounting principles		492,766	649,998
Total comprehensive income after adjustment	\$	19,752,361	\$ 26,183,945
Dividends received from associates	\$	2,024,128	\$ 1,689,236
		Foxconn Technology Co., Ltd.	
		For the three-month periods ended September 30,	
		2022	2021
Revenue	\$	17,850,997	\$ 33,337,917
Profit for the period from continuing operations		1,554,386	1,128,310
Other comprehensive income (loss), net of tax		871,013	(8,133,564)
Total comprehensive income (loss)	\$	2,425,399	(\$ 7,005,254)
Dividends received from associates	\$	708,765	\$ 750,457

	Foxconn Technology Co., Ltd.	
	For the nine-month periods ended September 30,	
	2022	2021
Revenue	\$ 60,498,018	\$ 76,144,217
Profit for the period from continuing operations	3,427,527	3,617,209
Other comprehensive (loss) income, net of tax	(9,447,511)	1,107,589
Total comprehensive (loss) income	(\$ 6,019,984)	\$ 4,724,798
Dividends received from associates	\$ 708,765	\$ 750,457

	Zhen Ding Technology Holding Limited	
	For the three-month periods ended September 30,	
	2022	2021
Revenue	\$ 50,004,714	\$ 41,618,582
Profit for the period from continuing operations	7,171,976	4,344,674
Other comprehensive income (loss), net of tax	2,030,756	(103,027)
Total comprehensive income	\$ 9,202,732	\$ 4,241,647
Dividends received from associates	\$ 1,635,495	\$ 1,377,838

	Zhen Ding Technology Holding Limited	
	For the nine-month periods ended September 30,	
	2022	2021
Revenue	\$ 118,454,269	\$ 98,579,882
Profit for the period from continuing operations	13,677,665	6,833,803
Other comprehensive income (loss), net of tax	4,460,236	(1,725,618)
Total comprehensive income	\$ 18,137,901	\$ 5,108,185
Dividends received from associates	\$ 1,635,495	\$ 1,377,838

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

As of September 30, 2022, December 31, 2021 and September 30, 2021, the carrying amount of the Group's individually immaterial associates amounted to \$59,781,731, \$53,051,130 and \$40,972,571, respectively.

	For the three-month periods ended September 30,	
	2022	2021
Profit for the period from continuing operations	\$ 4,279,045	\$ 4,088,102
Other comprehensive loss, net of tax	(191,203)	(374,164)
Total comprehensive income	\$ 4,087,842	\$ 3,713,938
	For the nine-month periods ended September 30,	
	2022	2021
Profit for the period from continuing operations	\$ 8,430,176	\$ 8,459,164
Other comprehensive (loss) income, net of tax	(98,167)	133,037
Total comprehensive income	\$ 8,332,009	\$ 8,592,201

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

	September 30, 2022	December 31, 2021	September 30, 2021
Sharp Corporation	\$ 42,083,566	\$ 70,459,734	\$ 78,251,433
Foxconn Technology Co., Ltd.	19,115,799	27,058,132	29,309,502
Zhen Ding Technology Holding Limited	32,384,656	30,704,321	30,215,496
	<u>\$ 93,584,021</u>	<u>\$ 128,222,187</u>	<u>\$ 137,776,431</u>

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

	2022						
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
<u>At January 1, 2022</u>							
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)
	<u>\$ 11,088,299</u>	<u>\$ 121,482,320</u>	<u>\$ 79,854,307</u>	<u>\$ 8,560,244</u>	<u>\$ 57,831,190</u>	<u>\$ 31,290,949</u>	<u>\$ 310,107,309</u>
<u>2022</u>							
Opening net book amount as at January 1	\$ 11,088,299	\$ 121,482,320	\$ 79,854,307	\$ 8,560,244	\$ 57,831,190	\$ 31,290,949	\$ 310,107,309
Additions	99	1,798,003	19,608,910	985,903	10,980,275	29,157,251	62,530,441
Transfers	-	3,750,277	7,071,463	657,435	2,222,059	(11,817,570)	1,883,664
Acquired from business combinations	-	-	57,173	9,498	11,872	4,753	83,296
Disposals	(34,270)	(11,074)	(1,027,705)	(460,200)	(502,417)	(416,887)	(2,452,553)
Depreciation charge	-	(8,867,083)	(18,221,282)	(2,099,955)	(14,195,083)	-	(43,383,403)
Impairment loss	-	-	(147,637)	-	-	-	(147,637)
Net exchange differences	<u>1,074,907</u>	<u>6,125,600</u>	<u>5,514,921</u>	<u>120,749</u>	<u>502,937</u>	<u>5,348,363</u>	<u>18,687,477</u>
Closing net book amount as at September 30	<u>\$ 12,129,035</u>	<u>\$ 124,278,043</u>	<u>\$ 92,710,150</u>	<u>\$ 7,773,674</u>	<u>\$ 56,850,833</u>	<u>\$ 53,566,859</u>	<u>\$ 347,308,594</u>
<u>At September 30, 2022</u>							
Cost	\$ 12,129,035	\$ 243,682,744	\$ 314,095,215	\$ 47,160,889	\$ 194,000,849	\$ 53,566,859	\$ 864,635,591
Accumulated depreciation and impairment	-	(119,404,701)	(221,385,065)	(39,387,215)	(137,150,016)	-	(517,326,997)
	<u>\$ 12,129,035</u>	<u>\$ 124,278,043</u>	<u>\$ 92,710,150</u>	<u>\$ 7,773,674</u>	<u>\$ 56,850,833</u>	<u>\$ 53,566,859</u>	<u>\$ 347,308,594</u>

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

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: 2~50 years

Buildings: 1~23 years

Other equipment: 1~7 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:

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
	<u>Carrying amount</u>	<u>Carrying amount</u>	<u>Carrying amount</u>
Land and land use right	\$ 17,434,992	\$ 17,078,178	\$ 17,025,070
Buildings	22,185,398	22,338,115	23,895,011
Other equipment	708,002	843,899	2,492,229
	<u>\$ 40,328,392</u>	<u>\$ 40,260,192</u>	<u>\$ 43,412,310</u>

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land and land use right	\$ 136,873	\$ 166,789
Buildings	1,803,817	2,216,052
Other equipment	106,665	101,596
	<u>\$ 2,047,355</u>	<u>\$ 2,484,437</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land and land use right	\$ 445,646	\$ 588,770
Buildings	6,098,416	6,544,955
Other equipment	651,220	297,403
	<u>\$ 7,195,282</u>	<u>\$ 7,431,128</u>

D. For the three-month and nine-month periods ended September 30, 2022 and 2021, the additions to right-of-use assets were \$2,354,890, \$1,830,701, \$7,475,999 and \$7,649,396, respectively.

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

	For the three-month periods ended September 30,	
	2022	2021
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 196,490	\$ 362,739
Expense on short-term lease contracts	\$ 1,273,569	\$ 718,317
Gain from lease modification	\$ 2,117	\$ -
	For the nine-month periods ended September 30,	
	2022	2021
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 636,407	\$ 1,093,614
Expense on short-term lease contracts	\$ 3,103,795	\$ 2,801,275
Gain from lease modification	\$ 2,117	\$ -

F. For the three-month and nine-month periods ended September 30, 2022 and 2021, the Group's total cash outflow for leases were \$3,891,113, \$6,338,484, \$10,972,834 and \$14,060,666, respectively.

(12) Leasing arrangements — lessor

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

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

	September 30, 2022	December 31, 2021	September 30, 2021
No later than one year	\$ 526,783	\$ 456,976	\$ 458,722
Later than one year but not later than five years	769,513	1,015,846	1,135,214
	<u>\$ 1,296,296</u>	<u>\$ 1,472,822</u>	<u>\$ 1,593,936</u>

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

	September 30, 2022	
	Current	Non-current
Undiscounted lease payments	\$ 526,783	\$ 769,513
Unearned finance income	(16,508)	(10,143)
Net investment in lease	<u>\$ 510,275</u>	<u>\$ 759,370</u>
	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	<u>\$ 439,960</u>	<u>\$ 994,235</u>

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

The net investment in the financial lease is shown as “other receivables” and “other non-current assets”, respectively.

(13) Investment property

	Land and buildings	
	2022	2021
<u>At January 1</u>		
Cost	\$ 15,688,409	\$ 15,528,707
Accumulated depreciation and impairment	(5,331,910)	(4,445,434)
	<u>\$ 10,356,499</u>	<u>\$ 11,083,273</u>
<u>For the nine-month period ended September 30</u>		
Opening net book amount as at January 1	\$ 10,356,499	\$ 11,083,273
Additions	105	-
Transfer in	862,941	313,920
Transfer out	(1,288)	(181,916)
Disposal of subsidiaries	(171,457)	(64,703)
Depreciation charge	(624,979)	(607,083)
Net exchange differences	276,854	(138,203)
Closing net book amount as at September 30	<u>\$ 10,698,675</u>	<u>\$ 10,405,288</u>
<u>At September 30</u>		
Cost	\$ 17,520,116	\$ 15,317,186
Accumulated depreciation and impairment	(6,821,441)	(4,911,898)
	<u>\$ 10,698,675</u>	<u>\$ 10,405,288</u>

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

	For the three-month periods ended September 30,	
	2022	2021
Rental income from the lease of the investment property	<u>\$ 358,924</u>	<u>\$ 267,026</u>
Direct operating expenses arising from the investment property that generated rental income for the period	<u>\$ 209,854</u>	<u>\$ 200,186</u>

	For the nine-month periods ended September 30,	
	2022	2021
Rental income from the lease of the investment property	\$ <u>871,669</u>	\$ <u>812,852</u>
Direct operating expenses arising from the investment property that generated rental income for the period	\$ <u>624,979</u>	\$ <u>607,083</u>

- B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. There were no impairment losses during the nine-month periods ended September 30, 2022 and 2021.
- C. The fair value of the investment property held by the Group as at September 30, 2022, December 31, 2021 and September 30, 2021 were \$31,985,616, \$31,642,398 and \$28,052,940, respectively, some properties were valued 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

	2022							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
<u>At January 1</u>								
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)
	<u>\$ 16,186,060</u>	<u>\$ 8,936,939</u>	<u>\$ 1,153,742</u>	<u>\$ 8,074,424</u>	<u>\$ 7,644,030</u>	<u>\$ 1,111,108</u>	<u>\$ 2,246,534</u>	<u>\$ 45,352,837</u>
Opening net book amount as at January 1	\$ 16,186,060	\$ 8,936,939	\$ 1,153,742	\$ 8,074,424	\$ 7,644,030	\$ 1,111,108	\$ 2,246,534	\$ 45,352,837
Additions	-	-	1,657	-	-	-	890,682	892,339
Acquired from business combinations	1,407,081	-	96,681	-	401,125	-	2,961	1,907,848
Disposals	- (1,298,457)	(443)	-	-	-	-	- (1,298,900)	
Exchange	- (299,630)	-	-	-	-	-	- (299,630)	
Amortisation charge	- (570,687)	(227,458)	(380,174)	(898,195)	(121,847)	(662,751)	(2,861,112)	
Net exchange differences	1,941,994	-	133,346	834,650	308,045	(100,679)	118,393	3,235,749
Closing net book amount as at September 30	<u>\$ 19,535,135</u>	<u>\$ 6,768,165</u>	<u>\$ 1,157,525</u>	<u>\$ 8,528,900</u>	<u>\$ 7,455,005</u>	<u>\$ 888,582</u>	<u>\$ 2,595,819</u>	<u>\$ 46,929,131</u>
<u>At September 30</u>								
Cost	\$ 22,154,811	\$ 11,911,625	\$ 4,998,326	\$ 9,810,330	\$ 11,423,389	\$ 1,566,386	\$ 9,057,460	\$ 70,922,327
Accumulated amortisation and impairment	(2,619,676)	(5,143,460)	(3,840,801)	(1,281,430)	(3,968,384)	(677,804)	(6,461,641)	(23,993,196)
	<u>\$ 19,535,135</u>	<u>\$ 6,768,165</u>	<u>\$ 1,157,525</u>	<u>\$ 8,528,900</u>	<u>\$ 7,455,005</u>	<u>\$ 888,582</u>	<u>\$ 2,595,819</u>	<u>\$ 46,929,131</u>

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

- A. Details of the aforementioned intangible assets acquired from business combinations are provided in Note 6(40).
- B. The amounts of disposal of subsidiaries stated above is mainly from Linksys, an originally 67%-owned subsidiary of the Group's subsidiary, Foxconn Interconnect Technology Limited, which issued new shares for a cash capital increase in the third quarter of 2021, and the Group did not participate in the subscription. As the shareholding percentage of the Group in Linksys decreased to 49%, the Group lost control over Linksys, and it ceased to be included in the consolidated financial statements. Refer to Note 6(9) for details.

C. Impairment assessment for goodwill of Belkin International Inc.

The Group acquired Belkin International Inc. (referred herein as "Belkin") which generated goodwill of \$13,563,157 in 2018. The Group subsequently reduced the goodwill to \$10,531,410 due to the disposal of Linksys, a subsidiary of Belkin in 2021. 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 further indications of impairment and impairment loss on goodwill as of September 30, 2022.

D. The details of amortisation are as follows:

	For the three-month periods ended September 30,	
	2022	2021
Operating costs and operating expenses	\$ 869,446	\$ 841,268
	For the nine-month periods ended September 30,	
	2022	2021
Operating costs and operating expenses	\$ 2,861,112	\$ 2,612,626

(15) Other non-current assets

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Long-term prepayments			
- 3.5GHz frequency band through MOCN	\$ 11,214,317	\$ 11,181,732	\$ 11,505,841
- Utility duct access	593,579	730,558	776,218
Prepayments for equipment	2,815,970	4,855,392	1,053,994
Assets recognised for incremental costs of obtaining contract with customers	2,368,952	2,405,061	2,531,841
Refundable deposits	2,513,438	1,987,126	1,781,837
Net investment in lease	759,370	994,235	1,111,691
Others	5,824,626	6,543,511	4,774,567
	<u>\$ 26,090,252</u>	<u>\$ 28,697,615</u>	<u>\$ 23,535,989</u>

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 Group, 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 \$537,134, \$500,217, \$1,581,011 and \$1,365,808 in profit or loss for the three-month and nine-month periods ended September 30, 2022 and 2021, 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

	September 30, 2022	December 31, 2021	September 30, 2021
Commercial paper	\$ 25,835,705	\$ 24,010,000	\$ 44,332,000
Less: Unamortized discount	(20,453)	(10,883)	(15,734)
	<u>\$ 25,815,252</u>	<u>\$ 23,999,117</u>	<u>\$ 44,316,266</u>
Interest rates per annum	<u>1.018%~1.75%</u>	<u>0.328%~1.10%</u>	<u>0.32%~1.15%</u>

(17) Short-term loans

Type of loans	September 30, 2022	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 728,317,675</u>	0%~7.4%	None
Type of loans	December 31, 2021	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 546,372,008</u>	0%~6.4%	None
Type of loans	September 30, 2021	Interest rate range	Collateral
Bank loans			
Credit loans	<u>\$ 557,055,956</u>	0%~6.4%	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 September 30, 2022, December 31, 2021 and September 30, 2021 are as follows:

September 30, 2022			
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	<u>\$ 900,749,174</u>	<u>\$ 900,749,174</u>	<u>\$ -</u>
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	<u>\$ 1,038,395,341</u>	<u>\$ 1,038,395,341</u>	<u>\$ -</u>
September 30, 2021			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	<u>\$ 1,096,644,389</u>	<u>\$ 1,096,644,389</u>	<u>\$ -</u>

(18) Other payables

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Awards and salaries payable	\$ 54,432,897	\$ 52,449,475	\$ 50,023,957
Employees' bonuses payable	25,198,389	19,956,295	24,142,451
Payables for equipment	19,477,924	24,349,399	23,184,114
Consumption goods expense payable (including indirect materials)	14,773,951	13,908,782	12,415,498
Accrued interest payable	9,566,587	6,960,013	6,276,071
Royalty fees payable	5,920,046	5,570,915	5,407,667
Tax payable	7,853,616	4,917,458	5,633,134
Restricted stock repurchase obligation	2,173,661	2,220,250	3,259,974
Others	93,795,110	82,762,346	78,286,703
	<u>\$ 233,192,181</u>	<u>\$ 213,094,933</u>	<u>\$ 208,629,569</u>

A subsidiary of the Group, 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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Receipts in advance of payments for equipment on behalf of others	\$ 27,228,011	\$ 20,350,055	\$ 24,484,867
Deposits received	43,948,169	15,085,440	1,686,330
Contract liabilities - advance payment	19,808,553	13,600,629	12,786,255
Contract liabilities - deferred income	7,506,205	7,742,255	7,702,186
Others	5,474,008	4,992,192	5,850,296
	<u>\$ 103,964,946</u>	<u>\$ 61,770,571</u>	<u>\$ 52,509,934</u>

(20) Bonds payable

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Convertible bonds payable	\$ 33,961,557	\$ 33,961,558	\$ 33,961,557
Add: Premium on bonds payable	7,500	7,500	7,500
Less: Discount on bonds payable	(30,135)	(208,114)	(267,515)
	33,938,922	33,760,944	33,701,542
Corporate bonds payable	144,000,000	146,300,000	138,350,000
Foreign unsecured corporate bonds	92,940,188	82,595,736	83,150,353
	270,879,110	262,656,680	255,201,895
Less: Current portion (shown as “Long-term liabilities, current portion”)	(31,105,807)	(36,397,890)	(23,087,190)
	<u>\$ 239,773,303</u>	<u>\$ 226,258,790</u>	<u>\$ 232,114,705</u>

A. First overseas convertible bond issue of 2017

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over five years. The circulation period is from November 6, 2017 to November 6, 2022.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. As of September 30, 2022, no bonds were converted into common stock at the conversion price of NT\$144.410 (using the exchange rate of 1 USD: 30.192 TWD) which was adjusted by the Company on July 10, 2022 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 Group, 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) 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
	\$	<u>1,500,000</u>

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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Embedded derivatives (i.e. put options and redemption rights)	\$ -	\$ 2,550	\$ 2,250
Valuation loss	-	(2,550)	(2,250)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

C. First overseas unsecured convertible bond issue of 2021

- (a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds' face value plus -0.41% of the face value at the maturity date.
- (b) The conversion price is adjusted in line with the model specified in the conversion rules. As of September 30, 2022, no bonds were converted into common stock at the conversion price of NT\$155.448 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 10, 2022 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, refer to Table 11.

(21) Long-term loans

<u>Institution</u>	<u>Loan period</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>September 30, 2022</u>
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2024/03/19	3.8932%~ 3.9432%	None	\$ 18,256,250
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/28	1.1650%	None	3,438,600
First Commercial Bank	2011/11/30~ 2030/11/30	1.6755%	Yes	1,782,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.8869%	Yes	970,839
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.8750%	Yes	5,482
The Shanghai Commercial & Savings Bank, Ltd.	2021/06/25~ 2025/06/24	1.9950%	None	424,167
JihSun 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	4.655%~ 4.9000%	None	4,643,295
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2024/12/26	1.8499%	None	840,000
E.SUN Commercial Bank, Ltd.	2021/12/20~ 2024/12/20	4.7500%	None	381,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2021/02/04~ 2023/11/24	4.0667%~ 4.1797%	None	19,050,000
Taishin International Bank	2021/12/27~ 2026/12/27	2.5463%	None	2,565,000
Taishin International Bank	2021/12/27~ 2026/12/27	2.4406%	Yes	1,500,000
Mitsubishi UFJ Financial Group Bank	2021/12/20~ 2024/12/20	4.4600%	None	889,000
Bank of China Limited	2022/01/24~ 2032/01/24	4.3000%~ 4.6000%	None	1,064,456
Bank of China Limited	2022/05/25~ 2025/03/17	3.5300%	None	15,875,000
Other loan			Yes	1,215
				<u>72,687,161</u>
Less: Current portion (shown as “Long-term liabilities, current portion”)				(1,908,038)
Administration fee of syndicated loans				(46,164)
				<u>\$ 70,732,959</u>

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
JihSun 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 Limited, Singapore 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)
				<u>\$ 49,340,778</u>

Institution	Loan period	Interest rate	Collateral	September 30, 2021
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	0.9342%~ 0.9842%	None	\$ 16,013,750
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/25	0.4800%	None	3,232,000
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	2,022,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	Yes	1,059,097
First Commercial Bank	2015/04/09~ 2022/03/10	1.5433%	None	772
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes	8,864
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	Yes	86,168
JihSun International Bank Ltd.	2019/11/25~ 2022/11/25	1.0300%	None	1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None	6,029,930
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	7,138
SG Equipment Finance Czech Republic s.r.o.	2017/11/09~ 2022/08/15	3.4700%	None	1,279
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2022/12/26	1.8499%	None	840,000
The Shanghai Commercial & Savings Bank, Ltd.	2021/06/25~ 2024/06/25	1.4950%	None	164,583
Chang Hwa Commercial Bank, Ltd.	2021/09/10~ 2024/09/10	1.7000%	None	340,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2021/02/04~ 2025/11/24	1.32175%~ 1.32838%	None	16,710,000
Other loan			Yes	1,786
				47,518,224
Less: Current portion (shown as “Long-term liabilities, current portion”)				(16,470,116)
Administration fee of syndicated loans				(5,160)
				<u>\$ 31,042,948</u>

A. Throughout the term of Mizuho Corporate Bank Ltd., Jih Sun International Commercial Bank Co., Ltd., ING Bank, N.V., First Commercial Bank and ChinaTrust Commercial Bank Ltd., Taishin International Bank, 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.

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) For the aforementioned pension plan, the Group recognised pension costs of \$3,652, \$3,141, \$10,957 and \$9,418 for the three-month and nine-month periods ended September 30, 2022 and 2021, respectively.
- (g) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2023 amount to \$15,845.

B. Defined contribution plans

- (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.
- (b) The subsidiaries in mainland China have defined contribution pension plans and contribute an amount monthly based on 8%~9% of employees' monthly salaries and wages to an independent fund administered by a government agency. The plan is administered by the government of mainland China. Other than the monthly contributions, the Group does not have further pension liabilities.
- (c) The pension costs under the defined contribution pension plans of the Group for the three-month and nine-month periods ended September 30, 2022 and 2021 were \$5,234,386,

\$3,633,326, \$13,784,484 and \$11,237,027, respectively.

(23) Share-based payment

As of September 30, 2022, December 31, 2021 and September 30, 2021, the share-based payment transactions of Foxconn Interconnect Technology Limited, 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 2015	349,440,000	Note (1)
Restricted share plan	December 2017	259,240,433	Note (2)
Restricted share plan	April 2019	149,183,352	Note (2)
Restricted share plan	September 2019	10,348,325	Note (2)
Restricted share plan	December 2019	18,881,226	Note (2)
Employee stock options	April 2019	25,947,021	Note (3)
Employee stock options	September 2019	473,000	Note (3)
Employee stock options	December 2019	6,013,755	Note (3)
Share award program	June 2022	7,177,000	Note (4)
Employee stock options	December 2018	41,763,000	Note (5)
Stock options plan	December 2021	83,110,000	Note (6)
Share award program	December 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 three-month and nine-month periods ended September 30, 2022 and 2021, expenses incurred on senior management share grant plan were \$6,325 (USD207 thousand), \$11,638 (USD419 thousand), \$19,881 (USD679 thousand) and \$47,020 (USD1,675 thousand), respectively.

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

The fair value of shares granted was RMB3,873,301 thousand. For the three-month and nine-month periods ended September 30, 2022 and 2021, expenses incurred on restricted share plan were \$149,610 (RMB33,748 thousand), \$336,157 (RMB78,489 thousand), \$662,823 (RMB149,689 thousand) and \$1,587,652 (RMB365,852 thousand), respectively.

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

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

For the three-month and nine-month periods ended September 30, 2022 and 2021, expenses incurred on employee stock options were \$18,761 (RMB4,233 thousand), \$13,399 (RMB3,159 thousand), \$69,201 (RMB15,628 thousand) and \$100,353 (RMB23,125 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 three-month and nine-month periods ended September 30, 2022, expenses incurred on the share incentive plan were \$0 (USD0) and \$27,456 (USD956 thousand), respectively.

E. Employee stock options-Foxconn Interconnect Technology Limited

For the year ended December 31, 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 USD6,139 thousand, and the share-based payment expenses incurred under this transaction for the three-month and nine-month periods ended September 30, 2022 and 2021 were \$2,370 (USD78 thousand), \$3,318 (USD119 thousand), \$6,793 (USD232 thousand) and \$13,459 (USD479 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%. On June 12, 2022, the option plan was cancelled pursuant to the approval

of the Board of Directors of the subsidiary as well as those who were granted the options. For the three-month and nine-month periods ended September 30, 2022, expenses incurred on the stock option plan were \$0 (USD0) and \$273,186 (USD9,512 thousand), respectively.

G. Share incentive plan - FIH Mobile Limited

In December 2021, the subsidiary granted certain individuals 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 three-month and nine-month periods ended September 30, 2022 were \$0 (USD0) and \$19,643 (USD684 thousand), respectively.

(24) Other non-current liabilities

	September 30, 2022	December 31, 2021	September 30, 2021
Deferred government grants	\$ 5,217,250	\$ 4,737,830	\$ 4,791,031
Reserve for retirement pension	1,304,259	1,352,590	1,748,578
Advanced rent receipts	1,602,011	1,632,908	1,603,936
Others	3,160,056	3,739,202	2,925,186
	<u>\$ 11,283,576</u>	<u>\$ 11,462,530</u>	<u>\$ 11,068,731</u>

(25) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2022	\$ 2,876,585	\$ 430,648	\$ -	\$ 3,307,233
Provisions during the period	1,536,696	29,203	22,696	1,588,595
Used during the period	(630,581)	-	(450)	(631,031)
Unused amounts reversed	(340,381)	-	-	(340,381)
Exchange differences	401,935	-	-	401,935
At September 30, 2022	<u>\$ 3,844,254</u>	<u>\$ 459,851</u>	<u>\$ 22,246</u>	<u>\$ 4,326,351</u>

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

Analysis of total provisions:

	September 30, 2022	December 31, 2021	September 30, 2021
Current	\$ 3,866,500	\$ 2,876,585	\$ 3,945,872
Non-current	\$ 459,851	\$ 430,648	\$ 428,888

- A. The Group provides warranties on 3C products sold. Provision for warranty is estimated based on historical warranty data of 3C products.
- B. In accordance with the applicable agreements or the law/regulation requirements, the Group bears dismantling, removing the asset and restoring the site obligations for certain base stations. Provision was recognised at the present value of costs which was estimated to be incurred for dismantling, removing the asset and restoring the site. The decommissioning activities are ongoing.

(26) Share capital–common stock

- A. As of September 30, 2022, 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 September 30, 2022, 79,594 thousand units of GDRs were outstanding, which represents 159,188 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of September 30, 2022, December 31, 2021 and September 30, 2021, the subsidiary owned a total of 1,483,078 shares. The original cost of treasury stocks was \$18,901, and the cost after capital reduction was \$15,194.

(27) Capital surplus

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

	2022				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 88,501,031	\$ 106,186,652	\$ 5,961,482	\$ 1,435,265	\$ 202,084,430
Adjustments arising from changes in percentage of ownership in subsidiaries	-	(6,578,661)	-	-	(6,578,661)
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	353,765	-	353,765
Disposal of investments accounted for using equity method	-	-	(56,273)	-	(56,273)
At September 30	<u>\$ 88,501,031</u>	<u>\$ 99,607,991</u>	<u>\$ 6,258,974</u>	<u>\$ 1,435,265</u>	<u>\$ 195,803,261</u>
	2021				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	\$ 88,501,031	\$ 102,442,097	\$ 10,603,561	\$ 1,099,253	\$ 202,645,942
Adjustments arising from changes in percentage of ownership in subsidiaries	-	3,208,271	-	-	3,208,271
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	(5,083,443)	-	(5,083,443)
Due to recognition of equity component of convertible bonds issued	-	-	-	336,012	336,012
At September 30	<u>\$ 88,501,031</u>	<u>\$ 105,650,368</u>	<u>\$ 5,520,118</u>	<u>\$ 1,435,265</u>	<u>\$ 201,106,782</u>

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 and 2020 earnings had been resolved at the shareholders' meeting on May 31, 2022 and July 23, 2021, respectively. Details are summarised 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
	<u>\$ 88,416,735</u>		<u>\$ 50,027,211</u>	

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

(29) Other equity items

	2022			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	\$ 56,641,420	(\$ 146,312,958)	\$ 165,645	(\$ 89,505,893)
Revaluation:				
- Group	(29,813,424)	-	-	(29,813,424)
- Associates	(4,636,801)	-	-	(4,636,801)
Revaluation transferred to retained earnings	(698,141)	-	-	(698,141)
Currency translation:				
- Group	-	88,995,297	-	88,995,297
- Associates	-	(8,720,489)	-	(8,720,489)
Cash flow hedges:				
- Fair value gains during the period	-	-	(211,745)	(211,745)
- Tax on fair value gains	-	-	31,624	31,624
- Transfers to other equity items	-	-	(115,066)	(115,066)
Disposal of investments accounted for using equity method	80,896	186	-	81,082
At September 30	<u>\$ 21,573,950</u>	<u>(\$ 66,037,964)</u>	<u>(\$ 129,542)</u>	<u>(\$ 44,593,556)</u>

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

(30) Non-controlling interests

	For the nine-month periods ended September 30,	
	2022	2021
At January 1	\$ 192,802,808	\$ 176,869,033
Share attributable to non-controlling interests:		
Gain during the period	4,462,509	7,679,430
Currency translation difference	10,370,909 (	3,615,912)
Unrealised gains and losses on investments in equity instruments measured at fair value through other comprehensive income	(693,393)	44,113
Gain on hedging instrument	(54,757)	26,466
Earnings distribution to non-controlling interests	(6,938,076) (	3,292,721)
Changes in non-controlling interests	(72,158)	5,960,211
At September 30	<u>\$ 199,877,842</u>	<u>\$ 183,670,620</u>

A. Certain subsidiaries of the Group have issued employee share-based payment, new shares and repurchase shares during the nine-month periods ended September 30, 2022 and 2021. The Group has not purchased additional shares in proportion to its ownership and thus, the non-

controlling interest of the Group decreased by \$3,164,620, increased by \$846,082, decreased by \$3,226,553 and increased by \$960,211 and equity attributable to owners of the parent decreased by \$3,838,139, increased by \$1,187,715, decreased by \$6,578,661 and increased by \$3,208,271, for the three-month and nine-month periods ended September 30, 2022 and 2021, respectively.

- B. The main reason for the change in 2022 is because the Group jointly established a subsidiary company with YAGEO Corporation and Lordstown EV Corporation. Consequently, the non-controlling interest of the Group increased by \$3,154,395.
- C. The change in non-controlling interests in 2021 mainly pertain to the acquisition of 500,000 thousand shares of Asia Pacific Telecom Co., Ltd., a subsidiary of the Group, by Far EasTone Telecommunications Co., Ltd., on September 24, 2021. As a result, the non-controlling interest of the Group increased by \$5,000,000.

(31) Operating revenue

A. Disaggregation of revenue from contracts with customers

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

Revenue from external customer contracts	For the three-month periods ended September 30,	
	2022	2021
America	\$ 612,572,165	\$ 494,962,630
Ireland	572,410,877	393,392,107
Singapore	137,711,485	97,684,987
China	96,712,788	108,138,601
Japan	81,914,046	73,165,869
Taiwan	29,883,995	43,501,649
Others	215,399,431	194,922,435
	<u>\$ 1,746,604,787</u>	<u>\$ 1,405,768,278</u>
Revenue from external customer contracts	For the nine-month periods ended September 30,	
	2022	2021
America	\$ 1,683,899,498	\$ 1,366,864,712
Ireland	1,470,823,002	1,284,842,155
Singapore	368,293,977	281,822,814
China	288,531,558	334,062,878
Japan	183,590,126	212,428,055
Taiwan	92,996,309	100,624,001
Others	575,834,076	523,703,126
	<u>\$ 4,663,968,546</u>	<u>\$ 4,104,347,741</u>

B. Information on product types

	For the three-month periods ended September 30,	
	2022 (in millions)	2021 (in millions)
Smart Consumer Electronics	\$ 913,133	\$ 692,423
Cloud and Networking Products	416,132	326,996
Computing Products	324,384	295,938
Components and Others	92,956	90,411
	<u>\$ 1,746,605</u>	<u>\$ 1,405,768</u>
	For the nine-month periods ended September 30,	
	2022 (in millions)	2021 (in millions)
Smart Consumer Electronics	\$ 2,395,459	\$ 2,127,618
Cloud and Networking Products	1,121,882	917,543
Computing Products	893,442	819,907
Components and Others	253,186	239,280
	<u>\$ 4,663,969</u>	<u>\$ 4,104,348</u>

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

Item	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.

C. Contract liabilities

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

	September 30, 2022	December 31, 2021	September 30, 2021	January 1, 2021
Contract liabilities (shown as “other current liabilities”)	<u>\$ 27,314,758</u>	<u>\$ 21,342,884</u>	<u>\$ 20,488,441</u>	<u>\$ 25,212,533</u>

Contract liabilities at the beginning of the period amounting to \$849,593, \$2,865,581, \$13,353,670 and \$10,540,421 were recognised as revenues for the three-month and nine-month periods ended September 30, 2022 and 2021, respectively.

D. Assets recognised from costs to obtaining a contract

Under IFRS 15, the incremental costs related to obtaining a telecommunication contract was recognised as an asset as the Group expects to recover these costs. For the details on incremental costs recognised during the three-month and nine-month periods ended September 30, 2022 and 2021, refer to Note 6(15).

(32) Interest income

	For the three-month periods ended September 30,	
	2022	2021
Interest income from bank deposits	\$ 11,297,338	\$ 7,328,537
Interest income from financial assets at amortised cost	304,054	625,660
	<u>\$ 11,601,392</u>	<u>\$ 7,954,197</u>
	For the nine-month periods ended September 30,	
	2022	2021
Interest income from bank deposits	\$ 27,829,396	\$ 23,678,008
Interest income from financial assets at amortised cost	1,047,276	1,530,500
	<u>\$ 28,876,672</u>	<u>\$ 25,208,508</u>

(33) Other income

	For the three-month periods ended September 30,	
	2022	2021
Rental income	\$ 809,310	\$ 598,758
Dividend income	1,588,025	1,102,031
Government grants	53,392	137,855
Other non-operating income	534,319	538,569
	<u>\$ 2,985,046</u>	<u>\$ 2,377,213</u>
	For the nine-month periods ended September 30,	
	2022	2021
Rental income	\$ 2,087,259	\$ 1,741,928
Dividend income	3,431,690	8,509,238
Government grants	91,965	476,518
Other non-operating income	1,262,076	1,594,437
	<u>\$ 6,872,990</u>	<u>\$ 12,322,121</u>

(34) Other gains and losses

	For the three-month periods ended September 30,	
	2022	2021
Net gain on financial assets and liabilities at fair value through profit or loss	\$ 3,819,456	\$ 115,785
Gain on disposal of property, plant and equipment	339,934	482,304
Gain on disposal of investment	554,900	353,586
Net currency exchange (loss) gain	(7,640,720)	801,730
Impairment loss	(294,037)	-
Other gains or losses	(396,547)	658,727
	<u>(\$ 3,617,014)</u>	<u>\$ 2,412,132</u>
	For the nine-month periods ended September 30,	
	2022	2021
Net (loss) gain on financial assets and liabilities at fair value through profit or loss	(\$ 6,989,766)	\$ 7,910,771
Gain on disposal of property, plant and equipment	352,799	312,361
Gain on disposal of investment	2,069,094	1,370,350
Net currency exchange loss	(10,586,061)	(4,221,912)
Impairment loss	(294,037)	-
Other gains or losses	(360,266)	25,184
	<u>(\$ 15,808,237)</u>	<u>\$ 5,396,754</u>

(35) Expenses by nature

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

	For the three-month periods ended September 30,	
	2022	2021
Product warranty costs	\$ 8,440,297	\$ 7,743,315
Employee benefit expense	78,422,980	76,055,212
Depreciation	13,205,821	13,920,528
Amortisation	1,406,580	1,341,485
	<u>\$ 101,475,678</u>	<u>\$ 99,060,540</u>
	For the nine-month periods ended September 30,	
	2022	2021
Product warranty costs	\$ 20,717,065	\$ 20,639,771
Employee benefit expense	230,047,317	223,808,433
Depreciation	50,578,685	47,847,902
Amortisation	4,442,123	3,978,434
	<u>\$ 305,785,190</u>	<u>\$ 296,274,540</u>

(36) Employee benefit expense

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Wages and salaries	\$ 65,405,410	\$ 63,085,065
Share-based payment	177,066	364,512
Labor and health insurance fees	4,072,626	2,901,147
Pension costs	5,238,038	3,636,467
Other personnel expenses	3,529,840	6,068,021
	<u>\$ 78,422,980</u>	<u>\$ 76,055,212</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Wages and salaries	\$ 193,846,069	\$ 187,992,279
Share-based payment	1,078,983	1,748,484
Labor and health insurance fees	10,197,392	8,601,155
Pension costs	13,795,441	11,246,445
Other personnel expenses	11,129,432	14,220,070
	<u>\$ 230,047,317</u>	<u>\$ 223,808,433</u>

- A. In accordance with the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, after covering accumulated losses, shall be distributed as employees' compensation. The ratio shall be between 5% and 7% for employees' compensation.
- B. For the three-month and nine-month periods ended September 30, 2022 and 2021, employees' compensation was accrued at \$2,107,468, \$2,178,921, \$5,750,450 and \$5,619,638, respectively. The aforementioned amounts were recognised in salary expenses. The expenses recognised for 2022 and 2021 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 nine-month periods ended September 30, 2022 and 2021, 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 will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(37) Financial costs

	For the three-month periods ended September 30,	
	2022	2021
Interest expense:		
Bank borrowings	\$ 8,757,841	\$ 3,630,910
Corporate bonds	1,036,831	1,042,973
Interest expense from lease liability	196,490	362,739
Financing expense from accounts receivable factoring	101,847	25,702
	<u>\$ 10,093,009</u>	<u>\$ 5,062,324</u>
	For the nine-month periods ended September 30,	
	2022	2021
Interest expense:		
Bank borrowings	\$ 18,169,598	\$ 12,980,875
Corporate bonds	3,029,403	3,231,224
Interest expense from lease liability	636,407	1,093,614
Financing expense from accounts receivable factoring	186,545	116,829
	<u>\$ 22,021,953</u>	<u>\$ 17,422,542</u>

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the three-month periods ended September 30,	
	2022	2021
Current tax:		
Current tax on profits for the period	\$ 7,739,457	\$ 5,983,792
Adjustments in respect of prior period	159,769	(36,326)
Total current tax	<u>7,899,226</u>	<u>5,947,466</u>
Deferred tax:		
Origination and reversal of temporary differences	1,604,246	2,593,222
Income tax expense	<u>\$ 9,503,472</u>	<u>\$ 8,540,688</u>

	For the nine-month periods ended September 30,	
	2022	2021
Current tax:		
Current tax on profits for the period	\$ 24,814,515	\$ 21,957,431
Tax on undistributed surplus earnings	2,648,372	2,369,329
Adjustments in respect of prior period	(909,444)	(2,429,783)
Total current tax	<u>26,553,443</u>	<u>21,896,977</u>
Deferred tax:		
Origination and reversal of temporary differences	<u>2,541,455</u>	<u>6,862,392</u>
Income tax expense	<u>\$ 29,094,898</u>	<u>\$ 28,759,369</u>

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

	For the three-month periods ended September 30,	
	2022	2021
Measured at fair value through other comprehensive income from changes in fair value	\$ 2,372,643	\$ -
Cash flow hedges	<u>3,510</u>	<u>22,217</u>
	<u>\$ 2,376,153</u>	<u>\$ 22,217</u>
	For the nine-month periods ended September 30,	
	2022	2021
Measured at fair value through other comprehensive income from changes in fair value	\$ 3,334,717	\$ -
Cash flow hedges	<u>61,753</u>	<u>(29,364)</u>
	<u>\$ 3,396,470</u>	<u>(\$ 29,364)</u>

B. The Company's income tax returns through 2020 have been assessed and approved by the Tax Authority.

(39) Earnings per share

<u>For the three-month period ended September 30, 2022</u>			
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 38,759,192</u>	<u>13,861,508</u>	<u>\$ 2.80</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 38,759,192	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	56,008	
Convertible bonds-overseas	<u>52,229</u>	<u>217,938</u>	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 38,811,421</u>	<u>14,135,454</u>	<u>\$ 2.75</u>

<u>For the three-month period ended September 30, 2021</u>			
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 36,983,625	13,861,508	\$ 2.67
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 36,983,625	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	53,730	
Convertible bonds-overseas	51,417	157,563	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 37,035,042	14,072,801	\$ 2.63
<u>For the nine-month period ended September 30, 2022</u>			
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 101,503,473	13,861,508	\$ 7.32
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 101,503,473	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	79,467	
Convertible bonds-overseas	154,385	217,938	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 101,657,858	14,158,913	\$ 7.18

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

(40) Business combinations

- A. Fulian Yuzhan Precision Technology Co., Ltd., a subsidiary of the Group, acquired 100% equity interest in Shenzhen Hengdrive Electric Co., Ltd. in January 2022 for a consideration of RMB378,000 thousand. The subsidiary mainly acquired accounts receivable, inventories, property, plant and equipment and intangible assets as a result of said acquisition.
- B. In May 2022, the Group acquired the newly issued common shares of XSEMI Corporation by \$1,599,000. The Group held 51% equity interest in XSEMI Corporation after the acquisition. In the aforementioned merger, the acquisition is mainly comprised of cash, right-of-use assets and property, plant and equipment.

(41) Supplemental cash flow information

- A. Investing activities with partial cash payments

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Purchase of property, plant and equipment	\$ 62,530,441	\$ 57,872,995
Add: Opening balance of payable on equipment	24,349,399	22,979,363
Less: Ending balance of payable on equipment	(19,477,924)	(23,184,114)
Net exchange differences	<u>776,141</u>	<u>(245,543)</u>
Cash paid during the period	<u>\$ 68,178,057</u>	<u>\$ 57,422,701</u>

	For the nine-month periods ended September 30,	
	2022	2021
Disposal of property, plant and equipment	\$ 2,805,352	\$ 6,531,018
Add: Opening balance of receivable on equipment	902,692	170,110
Less: Ending balance of receivable on equipment	(312,923)	(69,282)
Less: Amounts of disposal of subsidiaries	(3,747)	-
Net exchange differences	14,460	(1,098)
Cash received during the period	<u>\$ 3,405,834</u>	<u>\$ 6,630,748</u>

B. Changes in liabilities from financing activities

	2022					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 23,999,117	\$ 546,372,008	\$ 51,529,648	\$ 262,656,680	\$ 25,581,085	\$ 910,138,538
Changes in cash flow from financing activities	1,825,705	158,531,223	14,481,692	(2,300,000)	(7,056,745)	165,481,875
Changes in other non-cash items	(9,570)	-	8,943	177,979	6,444,592	6,621,944
Impact of changes in foreign exchange rate	-	23,414,444	6,620,714	10,344,451	198,190	40,577,799
At September 30	<u>\$ 25,815,252</u>	<u>\$ 728,317,675</u>	<u>\$ 72,640,997</u>	<u>\$ 270,879,110</u>	<u>\$ 25,167,122</u>	<u>\$ 1,122,820,156</u>
	2021					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	\$ 39,101,893	\$ 446,422,100	\$ 46,311,452	\$ 243,923,519	\$ 29,449,012	\$ 805,207,976
Changes in cash flow from financing activities	5,192,221	110,151,315	2,048,396	11,680,616	(8,996,080)	120,076,468
Changes in other non-cash items	22,152	482,541	18,048	175,084	7,573,314	8,271,139
Impact of changes in foreign exchange rate	-	-	(864,832)	(577,324)	934,301	(507,855)
At September 30	<u>\$ 44,316,266</u>	<u>\$ 557,055,956</u>	<u>\$ 47,513,064</u>	<u>\$ 255,201,895</u>	<u>\$ 28,960,547</u>	<u>\$ 933,047,728</u>

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

<u>Names of related parties</u>	<u>Relationship with the Group</u>
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 and subsidiaries	Associate
Advanced Optoelectronic Technology Inc.	Associate
Zhanjin Technology (Shenzhen) Ltd.	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

Names of related parties	Relationship with the Group
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Associate
Muqi Precision Industry (Shenzhen) Co., Ltd.	Associate
Shenzhen Xiaohe E-Commerce Ltd.	Associate
Bei Jing Tsinghan Company Limited	Associate
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
Zhong Yang Technology Co., Ltd. and subsidiaries	Associate
Linksys HK Limited	Associate
Linksys Pte Ltd	Associate
EasyCarry Limited	Associate
FSK L&S Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Hua-Chuang Automobile Information Technical Center Co., Ltd.	Other related party
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
SIO International Holdings Limited	Other related party
ES Platform Limited	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party

(2) Significant transactions and balances with related parties

A. Sales

	For the three-month periods ended September 30,	
	2022	2021
Sales of goods:		
Associates	\$ 26,176,731	\$ 44,520,916
Other related parties	2,215,945	2,848,529
	<u>\$ 28,392,676</u>	<u>\$ 47,369,445</u>
	For the nine-month periods ended September 30,	
	2022	2021
Sales of goods:		
Associates	\$ 84,731,935	\$ 108,014,490
Other related party	8,614,256	8,247,302
	<u>\$ 93,346,191</u>	<u>\$ 116,261,792</u>

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

	For the three-month periods ended September 30,	
	2022	2021
Purchase of goods:		
Associates	\$ 12,106,541	\$ 25,462,754
Other related party	911,914	2,070,094
	<u>\$ 13,018,455</u>	<u>\$ 27,532,848</u>
	For the nine-month periods ended September 30,	
	2022	2021
Purchase of goods:		
Associates	\$ 35,021,044	\$ 65,207,793
Other related party	3,401,629	6,104,601
	<u>\$ 38,422,673</u>	<u>\$ 71,312,394</u>

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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Accounts receivable:			
Associates	\$ 21,133,129	\$ 32,397,468	\$ 39,566,103
Other related parties	2,517,296	3,071,727	2,847,433
Less: Allowance for doubtful accounts	(8,869)	(13,300)	(15,905)
	<u>23,641,556</u>	<u>35,455,895</u>	<u>42,397,631</u>
Other receivables - sale of property, plant and equipment:			
Associates	167,826	454,521	-
Other related parties	2,204	-	-
Other receivables - purchase of materials on behalf of related parties:			
Associates	1,717,449	2,149,532	2,496,069
Other related parties	2,645	2,672	102,535
Other receivables - proceeds from capital reduction			
Other related parties	308,063	-	-
Other receivables - dividend receivable:			
Associates	4,434	17,432	101,304
Other receivables - disposal of investment:			
ES Platform Limited	-	-	1,049,957
Less: Allowance for doubtful accounts	-	-	(536,765)
	<u>2,202,621</u>	<u>2,624,157</u>	<u>3,213,100</u>
	<u>\$ 25,844,177</u>	<u>\$ 38,080,052</u>	<u>\$ 45,610,731</u>

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

(b) The Company disposed the preferred C 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 September 30, 2021, the allowance for doubtful accounts amounted to \$536,765. 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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Accounts payable:			
Associates	\$ 13,934,432	\$ 19,350,886	\$ 23,094,480
Other related parties	<u>1,164,916</u>	<u>1,672,094</u>	<u>1,942,776</u>
	<u>15,099,348</u>	<u>21,022,980</u>	<u>25,037,256</u>
Other payables - acquisition of property, plant and equipment:			
Associates	220,255	165,026	123,829
Other payables - procurement of raw materials on behalf of others:			
Associates	<u>1,232,662</u>	<u>2,097,196</u>	<u>4,881,453</u>
	<u>1,452,917</u>	<u>2,262,222</u>	<u>5,005,282</u>
	<u>\$ 16,552,265</u>	<u>\$ 23,285,202</u>	<u>\$ 30,042,538</u>

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 2 to 7 years. Rents are paid at the end of each month.
- (b) For the three-month and nine-month periods ended September 30, 2022 and 2021, the Group acquired right-of-use assets of \$12,394, \$0, \$461,667 and \$936, respectively, from related parties.
- (c) Lease liabilities

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Associates	<u>\$ 407,460</u>	<u>\$ 59,349</u>	<u>\$ 63,875</u>

For the three-month and nine-month periods ended September 30, 2022 and 2021, the interest expense incurred on lease liabilities were \$9,576, \$4,679, \$18,967 and \$7,352, respectively.

F. Prepayments:

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Associates	<u>\$ 3,557</u>	<u>\$ 61,114</u>	<u>\$ 4,894</u>

G. Property transactions:

- (a) Acquisition of property, plant and equipment:

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Acquisition of property, plant and equipment:		
Associates	<u>\$ 270,676</u>	<u>\$ 174,231</u>

	For the nine-month periods ended September 30,	
	2022	2021
Acquisition of property, plant and equipment:		
Associates	\$ 432,238	\$ 461,129

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

	For the three-month periods ended September 30,			
	2022		2021	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Sale of property, plant and equipment:				
Associates	\$ 42,808	\$ 21,503	\$ 44,189	\$ 28,207
Other related parties	2,099	2,099	4,699	4,139
	<u>\$ 44,907</u>	<u>\$ 23,602</u>	<u>\$ 48,888</u>	<u>\$ 32,346</u>
	For the nine-month periods ended September 30,			
	2022		2021	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Sale of property, plant and equipment:				
Associates	\$ 137,954	\$ 26,890	\$ 238,185	\$ 53,115
Other related parties	2,099	2,099	7,038	5,918
	<u>\$ 140,053</u>	<u>\$ 28,989</u>	<u>\$ 245,223</u>	<u>\$ 59,033</u>

H. Loans to related parties

(a) Receivables from related parties

	September 30, 2022	December 31, 2021	September 30, 2021
Associates	<u>\$ 157,450</u>	<u>\$ 153,264</u>	<u>\$ 151,654</u>

For collaterals, refer to Table 1.

(b) Interest income

	For the three-month periods ended September 30,	
	2022	2021
Associates	<u>\$ 1,572</u>	<u>\$ 1,529</u>
	For the nine-month periods ended September 30,	
	2022	2021
Associates	<u>\$ 4,663</u>	<u>\$ 4,570</u>

For the three-month and nine-month periods ended September 30, 2022 and 2021, all of the interest were recognised at the rate of 4%.

(3) Key management compensation

	For the three-month periods ended September 30,	
	2022	2021
Salaries and other short-term employee benefits	\$ 100,638	\$ 295,004
Post-employment benefits	211	606
Share-based payments	29,852	52,156
	<u>\$ 130,701</u>	<u>\$ 347,766</u>
	For the nine-month periods ended September 30,	
	2022	2021
Salaries and other short-term employee benefits	\$ 376,352	\$ 640,526
Post-employment benefits	3,061	1,331
Share-based payments	137,657	185,508
	<u>\$ 517,070</u>	<u>\$ 827,365</u>

8. PLEDGED ASSETS

As of September 30, 2022, December 31, 2021 and September 30, 2021, the book values of the Group's pledged assets are as follows:

Assets	Nature	September 30, 2022	December 31, 2021	September 30, 2021
Time deposits and cash (shown as “current financial assets at amortised cost”)	Customs deposits	\$ 63,674	\$ 176,938	\$ 127,807
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	129,960	146,545	107,819
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	154,981	53,352	63,131
Restricted deposits (shown as “non-current financial assets at amortised cost”)	Switch center lease guarantee, performance bond and the deposits restricted by the court	61,169	57,901	63,900
Property, plant and equipment and right-of-use assets	Long-term loans	4,675,657	4,587,210	4,638,553
		<u>\$ 5,085,441</u>	<u>\$ 5,021,946</u>	<u>\$ 5,001,210</u>

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

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

(1) Contingencies

None.

(2) Commitments

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

	September 30, 2022	December 31, 2021	September 30, 2021
Property, plant and equipment	<u>\$ 4,102,792</u>	<u>\$ 4,267,388</u>	<u>\$ 5,172,533</u>

- B. As of September 30, 2022, December 31, 2021 and September 30, 2021, a subsidiary of the Group, Asia Pacific Telecom Co., Ltd., had outstanding contracts for equipment procurements and base transceiver stations construction totaling \$1,546,824, \$2,929,991 and \$2,896,179, respectively that will be paid in the future or paid by issuing promissory notes and commercial papers.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- (1) The operation and capacity of the Group's factory located in Zhengzhou City, Henan Province, Mainland China were affected by the Covid-19 pandemic in the fourth quarter of 2022 and therefore the delivery time of certain products may be extended. The Group has adopted relevant prevention measures in response to the pandemic and to cooperate with the government's multiple pandemic prevention programs and coordinated capacity backup for each major production park to reduce possible impact and resume production capacity as soon as possible.
- (2) On November 7, 2022, a subsidiary of the Group, Foxconn Ventures Pte. Ltd., entered into a share purchase agreement with Lordstown Motors Corp. which is an electric vehicle listed company in NASDAQ. Under the agreement, the Group will subscribe Class A Common Stock and Series A Preferred Stock of Lordstown Motors Corp. amounting to US\$70 million and US\$100 million at US\$1.76 (in dollars) per share and US\$100 (in dollars) per share, respectively. The Group will make the investment subsequently in accordance with the agreement and the review results of the Committee on Foreign Investment in the United States (CFIUS).

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 2022, the Group's strategy, which was unchanged from 2021, 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. Foreign exchange risk

(i) Nature:

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

- a. Foreign exchange risk arises from different exchange rates to functional currency as the invoice dates of accounts receivable and payable denominated in non-functional foreign currency are different. Due to the characteristics of the subcontracting industry, the Company's revenue and expenditures are mostly denominated in

foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the variations in currencies of the Company's certain foreign investments in emerging countries (i.e. Vietnam and India, 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. USD and TWD:

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

- b. USD and RMB:

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

- c. JPY and USD:

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

- d. JPY and TWD:

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

- e. USD and CZK:

Foreign exchange risk arises primarily from CZK-denominated cash, cash

equivalents and accounts receivable, loans and accounts payable, which results in exchange loss or gain when they are converted into USD.

(iv) Extent

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

(Foreign currency: Functional currency)	September 30, 2022				
	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 32,067,990	31.75	\$ 1,018,158,683	5%	\$ 50,907,934
USD : RMB	19,786,375	7.0981	628,217,406	5%	31,410,870
USD : CZK	540,052	25.0627	17,146,649	5%	857,332
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 51,950,011	31.75	\$ 1,649,412,837		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 22,761,088	31.75	\$ 722,664,544	5%	\$ 36,133,227
USD : RMB	19,157,870	7.0981	608,262,361	5%	30,413,118
USD : CZK	327,939	25.0627	10,412,064	5%	520,603

	December 31, 2021				
(Foreign currency: Functional currency)	Foreign currency amount	Exchange	Book value	Sensitivity analysis	
	(in thousands)	rate	(TWD)	Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 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 : TWD	5,991,131	0.2405	1,440,867	5%	72,043
USD : CZK	44,944	21.9298	1,244,050	5%	62,203
<u>Net effect in consolidated entities with foreign currency</u>					
USD : TWD	\$ 54,780,639	27.68	\$ 1,516,328,081		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 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 : TWD	67,846	0.2405	16,317	5%	816
USD : CZK	270,202	21.9298	7,479,191	5%	373,960

September 30, 2021					
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis	
				Extent of variation	Effect on profit or loss
<u>Financial assets</u>					
<u>Monetary items</u>					
USD : TWD	\$ 23,073,177	27.85	\$ 642,587,979	5%	\$ 32,129,399
USD : RMB	22,433,121	6.4641	624,762,420	5%	31,238,121
JPY : USD	1,484,554	0.0089	369,654	5%	18,483
JPY : TWD	26,433,372	0.2490	6,581,910	5%	329,096
USD : CZK	13,810	21.9298	384,609	5%	19,230
<u>Net effect in</u>					
<u>consolidated entities</u>					
<u>with foreign</u>					
<u>currency</u>					
USD : TWD	\$ 52,757,951	27.85	\$ 1,469,308,925		
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD : TWD	\$ 18,755,658	27.85	\$ 522,345,075	5%	\$ 26,117,254
USD : RMB	13,479,559	6.4641	375,405,718	5%	18,770,286
JPY : USD	8,420,560	0.0089	2,096,719	5%	104,836
JPY : TWD	1,314,843	0.2490	327,396	5%	16,370
USD : CZK	283,956	21.9298	7,908,175	5%	395,409

(v) Total exchange loss, including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2022 and 2021 amounted to (\$7,640,720), \$801,730, (\$10,586,061) and (\$4,221,912), 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 \$917,580 and \$1,121,167 for the nine-month periods ended September 30, 2022 and 2021, respectively.

iii. Cash flow and fair value interest rate risk

- (i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but part of the risks are offset by cash and cash equivalents with variable interest rates. Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings are mainly fixed and floating interest rates. During the nine-month periods ended September 30, 2022 and 2021, the Group's borrowings at variable rate were mainly denominated in USD and CZK.
- (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:

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Not past due	\$ 1,248,768,910	\$ 1,140,964,898	\$ 915,850,679
Up to 90 days	17,672,345	19,830,988	11,261,151
91 to 180 days	3,601,973	1,761,546	1,728,981
181 to 270 days	1,357,368	235,968	238,015
271 to 360 days	1,264,838	58,333	302,432
Over 361 days	6,935,234	5,917,793	6,114,235
	<u>\$ 1,279,600,668</u>	<u>\$ 1,168,769,526</u>	<u>\$ 935,495,493</u>

The above aging analysis is based on days overdue.

- v. The Group applies the following approaches to assess the expected credit losses (ECLs) of accounts receivable:
- (i) Assess the ECLs on an individual basis if a significant default has occurred to certain customers.
 - (ii) Classify the other customers' accounts receivable based on the Group's credit rating standards and estimates the ECLs using loss rate methodology or provision matrix.
 - (iii) Adjust the loss rates constructed from historical and recent information by taking into account the business cycle indicators of the National Development Council and forecasts of the Basel Committee on Banking Supervision.
 - (iv) As of September 30, 2022, December 31, 2021 and September 30, 2021, 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
<u>September 30, 2022</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.01%~45.70%	0.23%~70.90%	
Total book value	\$ 6,773,996	\$ 864,639,214	\$ 312,601,963	\$ 58,374,271	\$ 37,211,224	\$ 1,279,600,668
Loss allowance	\$ 6,773,996	\$ 324,240	\$ 273,527	\$ 2,045,208	\$ 1,067,848	\$ 10,484,819
	Individual	Group 1	Group 2	Group 3	Group 4	Total
<u>December 31, 2021</u>						
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
<u>September 30, 2021</u>						
Expected loss rate	100%	0.0375%	0.0875%	0.04%~40.19%	0.05%~42.16%	
Total book value	\$ 5,820,089	\$ 610,370,718	\$ 258,587,297	\$ 40,791,517	\$ 19,925,872	\$ 935,495,493
Loss allowance	\$ 5,820,089	\$ 228,889	\$ 226,264	\$ 707,388	\$ 645,756	\$ 7,628,386

- Group 1: Standard Poor's, Fitch's, or Moody's rating of A-level, or rated as A-level in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 2: Standard Poor's or Fitch's rating of BBB, Moody's rating of Baa, or rated as B or C in accordance with the Group's credit policies for those that have no external credit ratings.
- Group 3: Standard Poor's or Fitch's rating of BB + and below, or Moody's rating of Ba1 and below.
- Group 4: Rated as other than A, B, or C in accordance with the Group's credit policies for those that have no external credit ratings.
- vi. As of September 30, 2022, December 31, 2021 and September 30, 2021, 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, \$0 and \$536,765, respectively.
- vii. Movements in relation to the Group's loss allowance for accounts receivable (including related parties) is as follows:

	2022	2021
At January 1	\$ 7,551,020	\$ 8,237,945
Provision for (reversal of) impairment loss	2,708,329	(83,642)
Effect of foreign exchange	225,470	10,848
At September 30	<u>\$ 10,484,819</u>	<u>\$ 8,165,151</u>

(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:

<u>September 30, 2022</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Bonds payable	\$ 31,128,442	\$ 40,372,688	\$ 118,183,115	\$ 81,217,500	\$ 270,901,745
Long-term loans	1,908,038	39,491,370	28,826,055	2,461,698	72,687,161
Lease liabilities	6,854,394	5,983,181	7,174,482	8,045,630	28,057,687
	<u>\$ 39,890,874</u>	<u>\$ 85,847,239</u>	<u>\$ 154,183,652</u>	<u>\$ 91,724,828</u>	<u>\$ 371,646,593</u>
<u>December 31, 2021</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
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
	<u>\$ 46,126,263</u>	<u>\$ 37,716,590</u>	<u>\$ 162,800,354</u>	<u>\$ 97,161,439</u>	<u>\$ 343,804,646</u>
<u>September 30, 2021</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Bonds payable	\$ 23,087,190	\$ 31,128,442	\$ 118,167,778	\$ 83,078,500	\$ 255,461,910
Long-term loans	16,475,276	3,011,475	24,153,215	3,878,258	47,518,224
Lease liabilities	8,260,906	6,676,887	9,883,564	5,723,981	30,545,338
	<u>\$ 47,823,372</u>	<u>\$ 40,816,804</u>	<u>\$ 152,204,557</u>	<u>\$ 92,680,739</u>	<u>\$ 333,525,472</u>

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

Derivative financial liabilities:

<u>September 30, 2022</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 1,992,418	\$ -	\$ -	\$ -	\$ 1,992,418
Cross currency swap contracts	91,780	-	-	-	91,780
	<u>\$ 2,084,198</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,084,198</u>
<u>December 31, 2021</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 489,575	\$ -	\$ -	\$ -	\$ 489,575
Cross currency swap contracts	474,440	-	-	-	474,440
	<u>\$ 964,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 964,015</u>
<u>September 30, 2021</u>	<u>Less than 1 year</u>	<u>Between 1 to 2 years</u>	<u>Between 2 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
Forward exchange contracts	\$ 743,744	\$ -	\$ -	\$ -	\$ 743,744
Cross currency swap contracts	626,820	-	-	-	626,820
	<u>\$ 1,370,564</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,370,564</u>

(3) Fair value information

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

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

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

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

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

C. Financial instruments not measured at fair value:

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

September 30, 2022				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 270,901,745	\$ -	\$ 257,877,985	\$ -
December 31, 2021				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 262,857,294	\$ -	\$ 255,993,200	\$ -
September 30, 2021				
	Book Value	Fair Value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	\$ 255,461,910	\$ -	\$ 253,078,548	\$ -

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

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

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at September 30, 2022, December 31, 2021 and September 30, 2021 is as follows:

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

<u>September 30, 2022</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value				
through profit or loss				
Equity instruments	\$ 1,095,685	\$ -	\$ 598,022	\$ 1,693,707
Debt instruments	-	-	7,147	7,147
Beneficiary certificates	3,776,910	-	85,164,380	88,941,290
Derivatives	-	11,476,033	-	11,476,033
Derivative financial assets				
for hedging	-	84,963	-	84,963
Financial assets at fair value				
through other comprehensive				
income				
Equity instruments	64,668,344	777,753	24,618,198	90,064,295
Debt instruments	-	-	178,943	178,943
Accounts receivable				
expected factoring	-	96,505,217	-	96,505,217
Total	<u>\$ 69,540,939</u>	<u>\$ 108,843,966</u>	<u>\$ 110,566,690</u>	<u>\$ 288,951,595</u>
Liabilities:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair				
value through profit or loss				
Derivatives	\$ -	(\$ 1,966,877)	\$ -	(\$ 1,966,877)
Derivative financial liabilities				
for hedging	-	(117,321)	-	(117,321)
Total	<u>\$ -</u>	<u>(\$ 2,084,198)</u>	<u>\$ -</u>	<u>(\$ 2,084,198)</u>

<u>December 31, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
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	<u>\$ 91,156,760</u>	<u>\$ 105,278,761</u>	<u>\$ 105,221,164</u>	<u>\$ 301,656,685</u>
Liabilities:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair				
value through profit or loss				
Derivatives	<u>\$ -</u>	<u>(\$ 964,015)</u>	<u>\$ -</u>	<u>(\$ 964,015)</u>

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

(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 nine-month period ended September 30, 2022, the shares of Didi Global Inc. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the second quarter. For the year ended December 31, 2021, the shares of Vizio Holding Corp. held were transferred from Level 2 to Level 1 as they were released from the lock-up period in the third quarter.
- F. The following chart is the movement of Level 3 for the nine-month periods ended September 30, 2022 and 2021:

	2022	2021
At January 1	\$ 105,221,164	\$ 102,351,091
Gains and losses recognised in profit	(14,367,094)	6,885,986
Gains and losses recognised in other comprehensive income	(1,178,624)	2,412,885
Acquired during the period	12,323,316	14,070,026
Sold during the period	(1,002,384)	(195,086)
Investment cost refund	(3,710,743)	(7,435,520)
Transfer out to Level 3	-	(3,936,290)
Effect of exchange rate changes	13,281,055	(2,480,319)
At September 30	<u>\$ 110,566,690</u>	<u>\$ 111,672,773</u>

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

	Fair value at September 30, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,986,748</u>	Market comparable companies	Revenue multiple	0.56~16.69 (7.12)	The higher the revenue multiple, net value multiple, value to NIAT multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	1.29~12.24 (4.95)	
			Discount for lack of marketability	16.00%~34.00% (22.22%)	
			Value to NIAT multiple	0.42~7.47 (6.83)	
			Value to EBIT multiple	16.30%	
	<u>\$ 3,207,197</u>	Stock value in complex capital structure	Weighted average cost of capital	13.14%	The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate and long-term pre-tax operating margin, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	5.10%	
			Long-term pre-tax operating margin	35.00%	
			Discount for lack of marketability	18.00%~34.00% (22.76%)	
			Discount for lack of control	19.22%	
			Expected equity value volatility	36.19%~76.93% (48.61%)	
			Revenue multiple	0.92~6.10 (2.81)	
	<u>\$ 9,859,884</u>	Net assets value	Discount for lack of marketability	15.00%~32.00% (15.38%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Discount for lack of control	5.00%	

	Fair value at September 30, 2022	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	<u>\$ 490,576</u>	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 9,671,815</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 51,571,337</u>	Net assets value	Discount for lack of marketability	5.70%~30.00% (10.96%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 32,522,795</u>	Stock value in complex capital structure	Discount for lack of marketability	3.15%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	28.90%	
	<u>\$ 1,070,248</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	<u>\$ 178,943</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Corporate bonds payable	<u>\$ 7,147</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
	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	<u>\$ 929,467</u>	Market comparable companies	Revenue multiple	0.48~16.69 (2.32)	The higher the revenue multiple, net value multiple and 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)	

	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	<u>\$ 4,256,131</u>	Stock value in complex capital structure	Weighted average cost of capital	12.15%	The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate and long-term pre-tax operating margin, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	26%	
			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)	
		Net assets value	Discount for lack of marketability	13%~32% (15.36%)	
			Discount for lack of control	5%	
	<u>\$ 8,797,280</u>				The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
	<u>\$ 6,981,816</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	<u>\$ 40,099,988</u>	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.
	<u>\$ 42,744,120</u>	Stock value in complex capital structure	Discount for lack of marketability	5%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	26.64%	
	<u>\$ 1,238,198</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative debt instrument:					
Financial bond	<u>\$ 174,164</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable
	Fair value at September 30, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 1,163,978</u>	Market comparable companies	Revenue multiple	0.24~24.31 (6.71)	The higher the revenue multiple, net value multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	1.43~8.59 (3.96)	
			Discount for lack of marketability	17%~35% (24.20%)	
			Value to EBIT multiple	1.89	
	<u>\$ 4,203,231</u>	Stock value in complex capital structure	Weighted average cost of capital	12.95%~15.14% (13.31%)	The higher the expected equity value volatility, revenue multiple, long-term revenue growth rate and long-term pre-tax operating margin, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	26.99%~32.27% (31.27%)	
			Long-term pre-tax operating margin	31.33%~35.00% (31.94%)	
			Discount for lack of marketability	10.00%~33.00% (23.72%)	
			Discount for lack of control	10.84%~19.22% (17.84%)	
			Expected equity value volatility	25.38%~116.77% (49.44%)	
			Revenue multiple	0.86~31.81 (3.46)	
	<u>\$ 9,578,628</u>	Net assets value	Discount for lack of marketability	7%~28% (14.93%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Discount for lack of control	5%	
	<u>\$ 8,364,303</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at September 30, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	<u>\$ 43,124,853</u>	Net assets value	Discount for lack of marketability	10%~30% (15.56%)	The higher the discount for lack of marketability, the lower the fair value.
	<u>\$ 44,158,487</u>	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.
	<u>\$ 1,079,293</u>	Recent non-active market price	Not applicable	Not applicable	Not applicable

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

		September 30, 2022				
		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 certificates	Discount for lack of control and marketability					
	±1%	<u>\$ 913,319</u>	<u>(\$ 913,319)</u>	<u>\$ 176,232</u>	<u>(\$ 176,232)</u>	

		December 31, 2021					
				Recognised in		Recognised in other	
				profit or loss		comprehensive income	
				Favourable	Unfavourable	Favourable	Unfavourable
		Input	Change	change	change	change	change
Financial assets							
Equity instrument and beneficiary certificates	Discount for lack of control and marketability		±1%	\$ 926,340	(\$ 926,340)	\$ 173,430	(\$ 173,430)
		September 30, 2021					
				Recognised in		Recognised in other	
				profit or loss		comprehensive income	
				Favourable	Unfavourable	Favourable	Unfavourable
		Input	Change	change	change	change	change
Financial assets							
Equity instrument and beneficiary certificates	Discount for lack of control and marketability		±1%	\$ 973,044	(\$ 973,044)	\$ 204,349	(\$ 204,349)

(4) Other matters

On February 25, 2022, the Board of Directors of the Company's subsidiary, Asia Pacific Telecom Co., Ltd. (Asia Pacific), resolved to merge with Far EasTone Telecommunications Co., Ltd. (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).

The shareholders of Asia Pacific during their interim meeting on April 15, 2022 have approved the merger with FET. Accordingly, Asia Pacific will then apply with the Taiwan Stock Exchange for the delisting of its shares, the Financial Supervisory Commission for the termination of public offering and the competent authority where Asia Pacific is located for its dissolution in accordance with related regulations.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Refer to table 1.

- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): 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: Refer to table 4.
- E. Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more: Refer to table 5.
- F. Disposal of real estate reaching NT\$300 million or 20% of paid-in capital or more: None.
- G. Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 6.
- H. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 7.
- I. Trading in derivative instruments undertaken during the reporting periods: Refer to Notes 6(2) and (5).
- J. Significant inter-company transactions during the reporting periods: Refer to table 8.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 9.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 10.

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, refer to Notes 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: Refer to Table 12.

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. 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:

For the three-month period ended

September 30, 2022 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Eliminations	Total
External revenue	\$ 1,132,885	\$ 596,309	\$ 64,990	\$ 34,096	(\$ 81,675)	\$ 1,746,605
Internal revenue	19,162	4,537	16,830	8,869	(49,398)	-
Operating revenue	<u>\$ 1,152,047</u>	<u>\$ 600,846</u>	<u>\$ 81,820</u>	<u>\$ 42,965</u>	<u>(\$ 131,073)</u>	<u>\$ 1,746,605</u>
Depreciation and amortisation	<u>\$ 9,069</u>	<u>\$ 2,361</u>	<u>\$ 1,121</u>	<u>\$ 2,061</u>	<u>\$ -</u>	<u>\$ 14,612</u>
Segment operating income (loss)	<u>\$ 23,695</u>	<u>\$ 22,914</u>	<u>(\$ 418)</u>	<u>\$ 1,291</u>	<u>\$ 1,067</u>	<u>\$ 48,549</u>

For the three-month period ended

September 30, 2021 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Eliminations	Total
External revenue	\$ 916,488	\$ 467,355	\$ 42,581	\$ 32,269	(\$ 52,925)	\$ 1,405,768
Internal revenue	19,352	2,783	8,376	3,670	(34,181)	-
Operating revenue	<u>\$ 935,840</u>	<u>\$ 470,138</u>	<u>\$ 50,957</u>	<u>\$ 35,939</u>	<u>(\$ 87,106)</u>	<u>\$ 1,405,768</u>
Depreciation and amortisation	<u>\$ 8,020</u>	<u>\$ 4,740</u>	<u>\$ 1,296</u>	<u>\$ 1,206</u>	<u>\$ -</u>	<u>\$ 15,262</u>
Segment operating income (loss)	<u>\$ 17,383</u>	<u>\$ 18,035</u>	<u>\$ 208</u>	<u>(\$ 651)</u>	<u>\$ 1,218</u>	<u>\$ 36,193</u>

For the nine-month period ended
September 30, 2022 (in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Eliminations	Total
External revenue	\$ 3,104,808	\$ 1,585,646	\$ 163,260	\$ 90,112	(\$ 279,857)	\$ 4,663,969
Internal revenue	53,489	10,761	41,689	22,469	(128,408)	-
Operating revenue	<u>\$ 3,158,297</u>	<u>\$ 1,596,407</u>	<u>\$ 204,949</u>	<u>\$ 112,581</u>	<u>(\$ 408,265)</u>	<u>\$ 4,663,969</u>
Depreciation and amortisation	<u>\$ 36,876</u>	<u>\$ 8,753</u>	<u>\$ 3,572</u>	<u>\$ 5,820</u>	<u>\$ -</u>	<u>\$ 55,021</u>
Segment operating income (loss)	<u>\$ 74,272</u>	<u>\$ 52,452</u>	<u>(\$ 1,480)</u>	<u>\$ 1,459</u>	<u>\$ 2,852</u>	<u>\$ 129,555</u>

For the nine-month period ended
September 30, 2021 (in millions)

	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Eliminations	Total
External revenue	\$ 2,858,343	\$ 1,314,225	\$ 137,344	\$ 88,097	(\$ 293,661)	\$ 4,104,348
Internal revenue	54,853	8,547	29,217	11,458	(104,075)	-
Operating revenue	<u>\$ 2,913,196</u>	<u>\$ 1,322,772</u>	<u>\$ 166,561</u>	<u>\$ 99,555</u>	<u>(\$ 397,736)</u>	<u>\$ 4,104,348</u>
Depreciation and amortisation	<u>\$ 32,417</u>	<u>\$ 11,141</u>	<u>\$ 4,000</u>	<u>\$ 4,268</u>	<u>\$ -</u>	<u>\$ 51,826</u>
Segment operating income (loss)	<u>\$ 50,349</u>	<u>\$ 46,995</u>	<u>(\$ 1,246)</u>	<u>(\$ 2,738)</u>	<u>\$ 2,880</u>	<u>\$ 96,240</u>

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: It includes other listed subsidiaries and its subsidiaries.

Table 1

Expressed in thousands of TWD
(Except as otherwise indicated)

Hon Hai Precision Industry Co., Ltd. and Subsidiaries																		
Loans to others																		
September 30, 2022																		
No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine-month period ended September 30, 2022	Balance at September 30, 2022	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				
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	\$ -	\$ 144,899,748	\$ 579,598,993	Note 1	
1	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Other Receivables	Y	220,000	220,000	220,000	2.00	2	-	Business operation	-	None	-	2,306,530	9,226,119	Note 2	
1	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other Receivables	Y	62,500	-	-	N/A	2	-	Business operation	-	None	-	2,306,530	9,226,119	Note 2	
2	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	726,784	-	-	N/A	2	-	Business operation	-	None	-	2,815,485	2,815,485	Note 3	
3	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Materials Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	110,975	76,041	76,041	3.33	2	-	Business operation	-	None	-	2,900,895	5,801,790	Note 3	
4	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	2,478,300	1,833,930	1,833,930	4.07-4.235	2	-	Business operation	-	None	-	299,692,012	599,384,023	Note 3	
5	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Leiguan Environmental Plastic Products Co., Ltd.	Other Receivables	Y	112,650	-	-	N/A	2	-	Business operation	-	None	-	481,700	963,401	Note 3	
5	Fuhonyuan (Shenzhen) Environmental Technology Limited	Changchun Chentai Technology Co., Ltd.	Other Receivables	Y	31,542	-	-	3.00	2	-	Business operation	-	None	-	96,340	96,340	Note 3	
6	Jusda International Limited	Jusda Europe S.R.O.	Other Receivables	Y	70,075	47,625	47,625	1.20	2	-	Business operation	-	None	-	13,533,005	27,066,009	Note 3	

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine-month period ended September 30, 2022	Balance at September 30, 2022	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			
6	Jusda International Limited	Jusda Supply Chain Management Mexico.,S. De R.L. De. C.V.	Other Receivables	Y	\$ 88,900	\$ 88,900	\$ 88,900	1.20	2	\$ -	Business operation	\$ -	None	\$ -	\$ 13,533,005	\$ 27,066,009	Note 3
7	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	223,650	223,650	223,650	6.00	2	-	Business operation	-	None	-	8,842,736	17,685,473	Note 3
7	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangxi Dynamic Power technology development Co., Ltd.	Other Receivables	Y	225,300	-	-	N/A	2	-	Business operation	-	None	-	8,842,736	17,685,473	Note 3
7	Shenzhen Fertile Plan international Logistics Co., Ltd.	Guangzhou Jusda Supply Chain Management Co., Ltd.	Other Receivables	Y	134,190	134,190	134,190	3.33	2	-	Business operation	-	None	-	8,842,736	17,685,473	Note 3
8	Jusda Europe S.R.O.	Jusda NL, B.V.	Other Receivables	Y	28,728	28,134	28,134	0.50	2	-	Business operation	-	None	-	461,182	922,364	Note 3
9	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	4,590,705	4,294,080	4,294,080	2.50	2	-	Business operation	-	None	-	41,318,563	82,637,126	Note 3
9	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	158,611	157,450	157,450	4.00	2	-	Business operation	-	None	-	2,065,928	8,263,713	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	157,710	156,555	156,555	2.96	2	-	Business operation	-	None	-	93,163,177	186,326,355	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongyi PV Technology Co., Ltd.	Other Receivables	Y	360,480	357,840	357,840	2.96	2	-	Business operation	-	None	-	93,163,177	186,326,355	Note 3
10	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables	Y	1,020,970	-	-	N/A	2	-	Business operation	-	None	-	93,163,177	186,326,355	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other Receivables	Y	2,253,000	2,236,500	2,236,500	2.96	2	-	Business operation	-	None	-	304,537,286	609,074,572	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at September 30, 2022	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
					balance during the nine-month period ended September 30, 2022								Item	Value			
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fu Yang Soleros Technology (Nanayng) Co., Ltd.	Other Receivables	Y	\$ 2,050,230	\$ 2,012,850	\$ 2,012,850	2.96	2	\$ -	Business operation	\$ -	None	\$ -	\$ 304,537,286	\$ 609,074,572	Note 3
11	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	135,180	67,095	67,095	2.92	2	-	Business operation	-	None	-	304,537,286	609,074,572	Note 3
12	FuJin Precision Industrial (JinCheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	4,372,100	-	-	N/A	2	-	Business operation	-	None	-	66,337,887	132,675,774	Note 3
12	FuJin Precision Industrial (JinCheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Technology Co., Ltd.	Other Receivables	Y	608,310	603,855	603,855	2.96	2	-	Business operation	-	None	-	66,337,887	132,675,774	Note 3
13	Foxconn (Far East) Limited	Fukang Technology Company Limited	Other Receivables	Y	10,020,500	-	-	N/A	2	-	Business operation	-	None	-	2,956,235,847	5,912,471,694	Note 3
13	Foxconn (Far East) Limited	Eccms Precision Singapore Pte. Ltd.	Other Receivables	Y	7,302,500	7,302,500	7,302,500	0.00	2	-	Business operation	-	None	-	2,956,235,847	5,912,471,694	Note 3
14	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,744,413	5,722,400	5,722,400	0.000-5.000	2	-	Business operation	-	None	-	289,799,496	579,598,993	Note 3
15	Smart Technologies Corp.	Smart Technologies ULC	Other Receivables	Y	801,688	801,688	801,688	2.36	2	-	Business operation	-	None	-	289,799,496	579,598,993	Note 3
16	Smart Technologies ULC.	Smart Technologies (China), Co, Ltd	Other Receivables	Y	57,677	57,254	10,862	1.00	2	-	Business operation	-	None	-	289,799,496	579,598,993	Note 3
17	Fuyu Electronic Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables	Y	189,252	-	-	N/A	2	-	Business operation	-	None	-	2,517,174	5,034,347	Note 4
17	Fuyu Electronic Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	313,110	313,110	313,110	3.70	2	-	Business operation	-	None	-	2,517,174	5,034,347	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at September 30, 2022	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
					balance during the nine-month period ended September 30, 2022								Item	Value			
18	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	\$ 1,422,319	\$ 1,411,902	\$ 1,411,902	3.915	2	\$ -	Business operation	\$ -	None	\$ -	\$ 2,800,291	\$ 5,600,583	Note 4
18	Fu Ding Precision Component (Shenzhen) Co., Ltd.	SSI Precision Equipment (Zhenjiang) Co., Ltd.	Other Receivables	Y	180,240	178,920	178,920	3.915	2	-	Business operation	-	None	-	2,800,291	5,600,583	Note 4
19	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings Limited	Other Receivables	Y	429,647	-	-	N/A	2	-	Business operation	-	None	-	2,732,196	2,732,196	Note 5
20	Shunyun Technology Holdings Limited	Shunyun Technology (Hanoi, Vietnam) Limited	Other Receivables	Y	103,180	-	-	N/A	2	-	Business operation	-	None	-	2,103,206	4,206,412	Note 5
21	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other Receivables	Y	4,039,119	4,039,119	4,039,119	3.33	2	-	Business operation	-	None	-	24,055,956	48,111,912	Note 6
21	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,477,968	1,467,144	1,467,144	3.42	2	-	Business operation	-	None	-	24,055,956	48,111,912	Note 6
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Other Receivables	Y	3,578,400	3,578,400	2,236,500	3.465	2	-	Business operation	-	None	-	30,283,901	60,567,801	Note 6
22	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	1,118,250	1,118,250	447,300	2.96	2	-	Business operation	-	None	-	30,283,901	60,567,801	Note 6
23	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	589,600	317,500	317,500	0.00	2	-	Business operation	-	None	-	5,680,000	22,719,999	Note 6
23	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,484,867	3,484,867	3,484,867	0.00	2	-	Business operation	-	None	-	5,680,000	22,719,999	Note 6
23	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,256,517	3,256,517	3,256,517	0.00	2	-	Business operation	-	None	-	5,680,000	22,719,999	Note 6
23	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,270,000	1,270,000	1,270,000	0.00	2	-	Business operation	-	None	-	5,680,000	22,719,999	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine-month period ended September 30, 2022	Balance at September 30, 2022	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			
24	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	\$ 1,565,550	\$ 1,565,550	\$ 1,565,550	3.330-3.465	2	\$ -	Business operation	\$ -	None	\$ -	\$ 50,742,101	\$ 101,484,201	Note 3
25	Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	11,182,500	11,182,500	11,182,500	2.920-3.420	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
25	Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	6,759,000	-	-	N/A	2	-	Business operation	-	None	-	37,523,282	37,523,282	Note 8
26	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	6,308,400	-	-	N/A	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
26	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Other Receivables	Y	3,154,200	-	-	N/A	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
26	Futaihua Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	2,683,800	2,683,800	2,683,800	2.96	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
27	Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Other Receivables	Y	2,253,000	-	-	N/A	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
27	Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Other Receivables	Y	450,600	447,300	447,300	2.96	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
27	Fulian Yuzhan Technology (Henan) Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	13,518,000	-	-	N/A	2	-	Business operation	-	None	-	55,943,304	55,943,304	Note 8
28	Fulian Technology (Jiyuan) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	12,077,100	12,077,100	12,077,100	2.96-3.42	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
29	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	13,874,750	13,874,750	13,874,750	0.00	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at September 30, 2022	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
					balance during the nine-month period ended September 30, 2022								Item	Value			
29	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	\$ 28,181,300	\$ 28,181,300	\$ 28,181,300	0.80-4.25	2	\$ -	Business operation	\$ -	None	\$ -	\$ 162,183,218	\$ 270,305,363	Note 8
29	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	20,105,360	14,605,000	14,605,000	0.00	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
29	IPL International Limited	Foxconn Technology CZ S. R. O.	Other Receivables	Y	3,196,200	-	-	N/A	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
29	IPL International Limited	Foxconn CZ S. R. O.	Other Receivables	Y	8,096,250	8,096,250	8,096,250	0.00-3.55	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
30	Foxconn CZ S. R. O.	SafeDx S. R. O.	Other Receivables	Y	36,229	-	-	N/A	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
31	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	9,004,300	9,004,300	9,004,300	0.98-4.22	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
32	Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	10,814,400	9,191,600	9,191,600	1-3.465	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
33	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuhuake Precision Industry (Shenzhen) Limited	Other Receivables	Y	135,180	37,036	37,036	2.00	2	-	Debt repayment	-	None	-	4,848,864	9,697,727	Note 8
34	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Other Receivables	Y	4,506,000	2,236,500	2,236,500	3.465	2	-	Business operation	-	None	-	162,183,218	270,305,363	Note 8
35	Fenix Industria de Eletronicos Ltda.	Foxconn MOEBG Industria De Eletronicos Ltda.	Other Receivables	Y	367,248	352,998	352,998	0.00	2	-	Business operation	-	None	-	1,967,844	3,935,689	Note 3
36	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Indústria De Eletronicos Ltda.	Other Receivables	Y	3,722,292	3,118,149	3,118,149	0.00	2	-	Business operation	-	None	-	22,967,762	45,935,523	Note 3
37	AFE Inc.	Fewi Development Coporation	Other Receivables	Y	222,250	222,250	222,250	2.89	2	-	Business operation	-	None	-	5,931,728	11,863,457	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding	Balance at September 30, 2022	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
					balance during the nine-month period ended September 30, 2022								Item	Value			
37	AFE Inc.	Icana Inc.	Other Receivables	Y	\$ 387,350	\$ 387,350	\$ 387,350	2.89	2	\$ -	Business operation	\$ -	None	\$ -	\$ 5,931,728	\$ 11,863,457	Note 3
38	eCMMS S. A. De C. V.	PCE Paragon Solutions (Mexico) S. A. de C. V.	Other Receivables	Y	777,875	777,875	777,875	1.83	2	-	Business operation	-	None	-	3,153,059	6,306,118	Note 3
39	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	587,693	587,693	587,693	0.10	2	-	Business operation	-	None	-	10,851,257	21,702,513	Note 4
40	Hyield Venture Capital Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Other Receivables	Y	450,000	-	-	N/A	2	-	Business operation	-	None	-	2,618,854	10,475,416	Note 2
41	Fulian Technology (Jincheng) Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	2,703,600	-	-	N/A	2	-	Business operation	-	None	-	8,325,456	8,325,456	Note 8
42	Jinchen Hongren Technology Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	1,802,400	-	-	N/A	2	-	Business operation	-	None	-	1,490,689	1,490,689	Note 8
43	Fulian Technology (Shanxi) Co., Ltd.	Foxconn Industrial Internet Co., Ltd.	Other Receivables	Y	2,253,000	-	-	N/A	2	-	Business operation	-	None	-	6,602,850	6,602,850	Note 8
44	Foxconn SA B.V.	Foxconn RUS, LLC	Other Receivables	Y	5,239	5,239	5,239	2.97	2	-	Business operation	-	None	-	2,739,291	5,478,581	Note 3
45	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Other Receivables	Y	8,946,000	8,946,000	8,946,000	2.96	2	-	Business operation	-	None	-	105,518,738	211,037,475	Note 3
46	Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Other Receivables	Y	455,620	455,620	455,620	0.00	2	-	Business operation	-	None	-	651,999	2,607,995	Note 5
46	Shunsin Technology Holdings Limited	Shunsin Technology (Bag Giang, Vietnam) Limited	Other Receivables	Y	571,500	571,500	-	0.00	2	-	Business operation	-	None	-	651,999	2,607,995	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine-month period ended September 30, 2022	Balance at September 30, 2022	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
47	Foxconn EV Technology Inc.	Lordstown EV Corporation	Other Receivables	Y	\$ 428,625	\$ 428,625	\$ 428,625	7.00	2	\$ -	Business operation	\$ -	Production Equipment	\$ 1,369,800	\$ 944,425	\$ 3,777,700	Note 3
48	Dong Guan Hong Song Precision Component Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Other Receivables	Y	44,730	44,730	-	3.285	2	-	Business operation	-	None	-	940,114	1,880,228	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 provides loans to Hyield Venture Capital Co., Ltd., Bon Shin International Investment Co., Ltd., Hon Chi International Investment Co., Ltd., Hon Yuan International Investment Co., Ltd., and Lin Yih International Investment Co., Ltd., with a shared limit no more than NT\$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 ceiling on total loans granted by a overseas subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by a overseas subsidiary to all parties is 10% of the net assets value of lender.

The policy for loans granted by Smart Technologies Inc., Smart Technologies Corp., and Smart Technologies ULC are as follows: ceiling on total loans to all parties is 40% of the Company's net assets; limit on loans to a single party is 20% of the Company's net assets. The policy for loans granted by Premier Image Technology (China) Ltd. and Fuhongyuan (Shenzhen) Environmental Technology Limited are as follows: ceiling on total loans to all parties is 40% of the net assets value of lender; limit on loans to a single party is 40% of the net assets value of lender.

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

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

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

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a 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 a 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 50% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 30% 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 20% of the net assets value of lender.

Note 9: Nanning Fugui Precision Industrial Co., Ltd. was renamed Nanning Fulian Fugui Precision Industrial Co., Ltd. on January 5, 2022; Hongfujin Precision Electronics (Tianjin) Co., Ltd. was renamed Fulian Precision Electronics (Tianjin) Co., Ltd.

on February 28, 2022; Shenzhenshi Yuzhan Precision Technology Co., Ltd. was renamed Fulian Yuzhan Technology (Shezhen) Limited on March 2, 2022; Fuhong Cloud Computing (Tianjin) Co., Ltd. was renamed Fulian Cloud Computing (Tianjin) Co., Ltd. on March 2, 2022. Jincheng Futaihua Precision Electronic Co., Ltd. was renamed Fulian Technology (Jincheng) Co., Ltd. on July 13, 2022; AchnarTek Inc. was renamed ICana Inc. in August 2022.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Provision of endorsements and guarantees to others
September 30, 2022

Table 2

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Endorser/ guarantor	Company name	Party being endorsed/guaranteed	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2022	Outstanding endorsement/ guarantee amount at September 30, 2022	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
			Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc.	Note 2	\$ 724,498,741	\$ 34,885,313	\$ 34,885,313	\$ 34,885,313	\$ -	2.41	\$ 1,448,997,482	Y	N	N	Note 4 、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	724,498,741	127,000,000	127,000,000	61,329,500	-	8.76	1,448,997,482	Y	N	N	Note 4 、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, Spol. S. R. O.	Note 2	724,498,741	4,788,000	4,689,000	3,438,600	-	0.32	1,448,997,482	Y	N	N	Note 4 、9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	724,498,741	31,750,000	31,750,000	31,750,000	-	2.19	1,448,997,482	Y	N	N	Note 4 、9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Real Estate (Shanghai) Co., Ltd.	Note 2	724,498,741	555,625	555,625	555,625	-	0.04	1,448,997,482	Y	N	Y	Note 4 、9
1	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Note 3	152,268,643	5,774,543	4,643,295	4,643,295	-	0.32	152,268,643	N	N	Y	Note 5 、9
2	Jusda International Limited	Jusda Europe S. R. O.	Note 2	6,766,502	332,776	325,895	325,895	-	0.02	6,766,502	N	N	N	Note 6 、9
3	Smart Technologies Inc.	Smart Technologies ULC	Note 2	289,799,496	1,428,750	1,428,750	730,250	-	0.10	1,448,997,482	N	N	N	Note 6 、9
4	Shanghai Topone Logistics Co., Ltd.	Xi'an Topone Logistics Co., Ltd.	Note 2	739,591	1,420	-	-	-	0.00	739,591	N	N	Y	Note 6 、9
4	Shanghai Topone Logistics Co., Ltd.	Guangzhou Wangliu Logistics Co., Ltd.	Note 2	739,591	2,271	-	-	-	0.00	739,591	N	N	Y	Note 6 、9
4	Shanghai Topone Logistics Co., Ltd.	Wuhan Topone Logistics Co., Ltd.	Note 2	739,591	1,530	-	-	-	0.00	739,591	N	N	Y	Note 6 、9
4	Shanghai Topone Logistics Co., Ltd.	Shandong Wangliu Logistics Co., Ltd.	Note 2	739,591	457	-	-	-	0.00	739,591	N	N	Y	Note 6 、9
4	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	739,591	571	-	-	-	0.00	739,591	N	N	Y	Note 6 、9

No.	Endorser/ guarantor	Company name	Party being endorsed/guaranteed	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2022	Outstanding endorsement/ guarantee amount at September 30, 2022	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
			Relationship with the endorser/ guarantor											
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shanghai Fujingtong Business Factoring Limited	Note 3	\$ 80,077,757	\$ 4,055,400	\$ 4,025,700	\$ 635,166	\$ -	0.28	\$ 80,077,757	N	N	Y	Note 5 、 9
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Note 3	80,077,757	6,374,025	6,374,025	-	-	0.44	80,077,757	N	N	Y	Note 5 、 9
6	Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Note 2	3,259,994	1,905,000	1,905,000	1,270,000	-	29.22	6,519,988	N	N	N	Note 6 、 9
7	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2	270,305,364	114,300,000	114,300,000	34,925,000	-	7.89	540,610,727	N	N	N	Note 6 、 9
8	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2	56,799,997	9,525,000	9,525,000	-	-	0.66	56,799,997	N	N	N	Note 7 、 9
9	FIH Mexico Industry S.A. de C. V	FIH (Hong Kong) Limited	Note 3	3,726,183	2,069,920	-	-	-	0.00	3,726,183	N	N	N	Note 7 、 9
10	S&B Industry, Inc.	FIH (Hong Kong) Limited	Note 3	2,568,405	761,000	-	-	-	0.00	2,568,405	N	N	N	Note 7 、 9
11	Great Promote Limited	FIH (Hong Kong) Limited	Note 3	1,506,031	304,400	-	-	-	0.00	1,506,031	N	N	N	Note 7 、 9
12	Extra High Enterprises Limited	FIH (Hong Kong) Limited	Note 3	934,801	395,720	-	-	-	0.00	934,801	N	N	N	Note 7 、 9
13	Foxconn (Far East) Limited	Foxconn Slovakia, Spol. S. R. O.	Note 3	1,478,117,923	9,525,000	9,525,000	-	-	0.66	1,478,117,923	N	N	N	Note 8 、 9
13	Foxconn (Far East) Limited	Competition Team Ireland Ltd.	Note 3	1,478,117,923	1,230,086	-	-	-	0.00	1,478,117,923	N	N	N	Note 8 、 9
13	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	Note 3	1,478,117,923	8,532,900	-	-	-	0.00	1,478,117,923	N	N	N	Note 8 、 9
13	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	Note 3	1,478,117,923	6,350,000	6,350,000	6,350,000	-	0.44	1,478,117,923	N	N	N	Note 5 、 9
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi MRT Logistics Co., Ltd.	Note 2	1,686,026	225,300	-	-	-	0.00	1,686,026	N	N	Y	Note 6 、 9
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Jiangsu Yuchi Zhilian Logistics Co., Ltd.	Note 2	1,686,026	45,060	-	-	-	0.00	1,686,026	N	N	Y	Note 6 、 9
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Yulin Yuchai Warehousing Service Co., Ltd.	Note 2	1,686,026	157,710	-	-	-	0.00	1,686,026	N	N	Y	Note 6 、 9

No.	Endorser/ guarantor	Company name	Party being endorsed/guaranteed	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2022	Outstanding endorsement/ guarantee amount at September 30, 2022	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
			Relationship with the endorser/ guarantor											
14	Guangxi Yuchi Zhilian Technology Co., Ltd.	Guangxi Dynamic Power Technology Development Co., Ltd.	Note 2	\$ 1,686,026	\$ 315,420	\$ -	\$ -	\$ -	0.00	\$ 1,686,026	N	N	Y	Note 6 · 9

Note 1: Having business relationship.

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

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

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

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

Note 5: The total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of 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. (FIH), 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 of US\$300 million.

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	56,799,997	56,799,997
FIH Mexico Industry S.A. de C.V	3,726,183	7,452,366
S&B Industry, Inc.	2,568,405	5,136,810
Great Promote Limited	1,506,031	3,012,062
Eliteday Enterprises Limited	229,706	459,412
Extra High Enterprises Limited	934,801	1,869,602
FIH Co., Ltd.	1,948,684	3,897,368
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 300 million.The shared limit of the endorsement/ guarantee was separately disclosed according to actually drawn bank debts which had incurred, the unused remaining facilities were disclosed with FOXCONN SLOVAKIA, SPOL. S. R. O. as the guarantee.

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)
September 30, 2022

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2022				Footnote
				Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	
Hon Hai Precision Industry Co., Ltd.	Common Stock of Innolux Co., Ltd.	Other related party	(1)	147,965	\$ 1,546,238	1	\$ 1,546,238	
"	Common Stock of Shieh Yong Investment Co., Ltd.	None	(1)	33,409	208,115	2	208,115	
"	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	124,579	8	124,579	
"	Amphastar Pharmaceuticals Inc.	None	(1)	132	117,833	-	117,833	
"	CEER NATIONAL AUTOMOTIVE COMPANY	None	(1)	56,250	1,300,917	8	1,300,917	
"	SONATUS INC.	None	(1)	2,000	303,960	3	303,960	
"	Others (Note 3)	None	(1)	-	205	-	205	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common Stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,040,838	4	2,040,838	
"	Common Stock of UVAT Technology Co., Ltd.	None	(1)	1,668	108,420	6	108,420	
"	Common Stock of AES Holding Co., Ltd.	None	(1)	266	169,984	-	169,984	
"	HH-CTBC Partnership, L.P.	None	(2)	-	106,431	-	106,431	
"	Others (Note 3)	None	(1)(2)	-	62,777	-	62,777	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	18,855	1	18,855	
"	Taisic Materials Corp.	None	(1)	5,000	500,003	10	500,003	
"	Others (Note 3)	None	(1)	-	256	-	256	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of Waltop International Corporation	None	(1)	2	240	-	240	
"	Gogoro Inc.	None	(1)	2,000	239,395	1	239,395	
"	HH-CTBC Partnership, L.P.	None	(2)	-	425,723	-	425,723	
"	Others (Note 3)	None	(1)(2)	-	2,112	-	2,112	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Innolux Co., Ltd.	Other related party	(1)	176,311	1,842,452	2	1,842,452	
"	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,168,671	4	2,168,671	
"	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,056,738	1	3,056,738	
"	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	92,256	6	92,256	
"	Common Stock of Tai Tung Communication Co., Ltd.	None	(1)	4,145	59,060	3	59,060	
"	Common Stock of Gigasolar Material Corporation	None	(1)	8,000	777,752	11	777,752	

As of September 30, 2022								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)		Ownership (%)		Footnote
					Book value		Fair value	
Hyield Venture Capital Co., Ltd. and subsidiaries	Preferred Stock of Nextdrive Holdings Co., Ltd.	None	(1)	384	\$ 60,016	2	\$ 60,016	
"	Common Stock of AES Holding Co., Ltd.	None	(1)	283	180,631	-	180,631	
"	Yonglin Life Technology Fund I, L.P.	None	(2)	-	153,264	-	153,264	
"	Varjo Technologies Oy	None	(1)	98	157,100	2	157,100	
"	Biolmpact Equities Master Fund,LP	None	(2)	-	416,396	-	416,396	
"	Others (Note 3)	None	(1)(2)	-	282,871	-	282,871	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	Common Stock of Waltop International Corporation	None	(1)	2	240	-	240	
Foxconn (Far East) Limited and subsidiaries	Common Stock of Digital Currency Group, Inc.	None	(1)	927	191,398	1	191,398	
"	Common Stock of Cloud Minds Inc.	None	(1)	5,590	254,000	1	254,000	
"	Common Stock of Galaxy Digital Holdings Ltd.	None	(1)	4,537	614,370	4	614,370	
"	Berkeley Lights, LLC	None	(1)	270	24,520	-	24,520	
"	Nano-X Imaging Ltd.	None	(1)	313	113,804	1	113,804	
"	Common Stock of HMD Global Oy	None	(1)	-	3,902,075	-	3,902,075	
"	IDG China Capital Fund III L.P.	None	(2)	-	4,742,677	-	4,742,677	
"	Hopu-Arm Innovation Fund, L.P.	None	(2)	-	708,014	-	708,014	
"	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	131,669	4	131,669	
"	Common Stock of ZAP Medical System, Ltd.	None	(1)	26,787	8,288	11	8,288	
"	Preferred Stock of Megvii AI Technology Limited	None	(1)	22,758	1,382,551	2	1,382,551	
"	Molekule Inc.	None	(1)	2,660	31,750	-	31,750	
"	Preferred Stock of Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	6,957	12	6,957	
"	Common Stock of SK Inc.	None	(1)	2,450	10,454,640	3	10,454,640	
"	Skycus China Fund, L.P.	None	(2)	-	1,857,008	-	1,857,008	
"	Softbank Vision Fund L.P.	None	(2)	-	16,261,398	-	16,261,398	
"	Common Stock of Best Educational Organization	None	(2)	10,811	100,345	-	100,345	
"	Common Stock of Vizio Holding Corporation	None	(1)	4,409	1,223,510	4	1,223,510	
"	Visionnaire Ventures Fund II, L.P.	None	(2)	-	621,405	-	621,405	
"	Didi Global Inc.	None	(1)	12,543	712,827	-	712,827	
"	Beijing-based Pensees Technology Co., Ltd.	None	(1)	771	43,249	4	43,249	
"	Common Stock of Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,958,675	17	3,958,675	
"	Common Stock of Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	20,944	2,819,897	2	2,819,897	
"	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	28,869,452	1	28,869,452	
"	Asia-IO Holdings Limited	None	(1)	-	247,650	-	247,650	

Table 3 Page 2

As of September 30, 2022								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)		Ownership (%)		Footnote
					Book value		Fair value	
Foxconn (Far East) Limited and subsidiaries	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	\$ 212,661	3	\$ 212,661	
"	Artificial Intelligent Speech Co., Ltd.	None	(1)	4,639	204,366	1	204,366	
"	Preferred Stock of Figure Technologies Inc.	None	(1)	2,403	168,330	1	168,330	
"	Common Stock of Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	458	50,620	3	50,620	
"	Jinan Fujie Industrial Investment Fund Partnership (Limited Partnership)	None	(2)	-	235,084	-	235,084	
"	Plume Design, Inc.	None	(1)	6,006	710,407	2	710,407	
"	Preferred Stock of Nuwa Robotics Corporation	None	(1)	-	126,983	-	126,983	
"	Airspan Network Inc.	None	(1)	114	7,299	-	7,299	
"	Livingstone Fund L.P.	None	(2)	-	250,828	-	250,828	
"	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	786,291	8	786,291	
"	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	128,487	-	128,487	
"	Pegasus Holdings Limited	None	(2)	4,275	135,731	1	135,731	
"	IDG Breyer Capital Fund L.P.	None	(2)	-	15,308,205	-	15,308,205	
"	SMART GROWTH FUND	None	(2)	-	291,787	-	291,787	
"	Dagang Nexchange Berhad	None	(1)	120,000	629,564	4	629,564	
"	Preferred Stock of Witricity Corporation	None	(1)	419	164,975	-	164,975	
"	Alternative Fuel Technologies, Inc.	None	(1)	-	83,570	-	83,570	
"	Guangdong Hongfu Xinghe Company	None	(2)	-	138,681	-	138,681	
"	Autotalks Ltd.	None	(2)	-	317,500	-	317,500	
"	Agile Robots AG	None	(1)	339	1,095,118	3	1,095,118	
"	Lansus Technologies Inc.	None	(2)	-	96,838	-	96,838	
"	Class A Common Stock of Lordstown Motors Corporation	None	(1)	7,248	421,136	4	421,136	
"	Preferred Stock of Nextdrive Holdings Co., Ltd.	None	(1)	667	91,585	4	91,585	
"	TransLink Capital Partners IV, L.P.	None	(1)	-	84,455	-	84,455	
"	Provenance Blockchain Inc.	None	(1)	1,430,669	490,576	-	490,576	
"	AI Fund	None	(2)	-	178,506	-	178,506	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	6,485,850	-	6,485,850	
"	USD Term Liquidity Fund (185A4USD)	None	(2)	-	3,209,107	-	3,209,107	
"	Alibaba Group Holding Limited	None	(2)	665	209,677	-	209,677	
"	Notes payable of Lordstown EV Corporations	None	(3)	-	428,625	-	428,625	
"	Others (Note 3)	None	(1)(2)	-	10,998,574	-	10,998,574	
Foxconn Holding Limited and subsidiaries	500 Startups III, L.P.	None	(2)	-	435,654	-	435,654	

As of September 30, 2022								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)		Ownership (%)		Footnote
					Book value		Fair value	
Foxconn Holding Limited and subsidiaries	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	\$ 1,780,587	-	\$ 1,780,587	
"	Airspan Networks Inc.	None	(1)	1,170	75,023	2	75,023	
"	Common Stock of Cloudminds Inc.	None	(1)	20,619	662,751	2	662,751	
"	Globant S.A.	None	(1)	45	268,235	-	268,235	
"	GVFX1 L.P.	None	(2)	-	135,351	-	135,351	
"	Sinovation Fund III, L.P.	None	(2)	-	2,180,789	-	2,180,789	
"	Innovation Works Development Fund. L.P.	None	(2)	-	327,322	-	327,322	
"	Preferred Stock of Innovation Works Limited	None	(1)	2,600	150,158	5	150,158	
"	Preferred Stock of Inuitive Ltd.	None	(1)	1,233	97,984	3	97,984	
"	Preferred Stock of Kinova, Inc.	None	(1)	1,264	56,781	2	56,781	
"	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	889,195	-	889,195	
"	Playground Global, LLC	None	(2)	-	223,213	-	223,213	
"	Playground Ventures II, L.P.	None	(2)	-	6,907,442	-	6,907,442	
"	Playground Ventures, L.P.	None	(2)	-	3,288,934	-	3,288,934	
"	Riverwood Capital Partners L.P.	None	(2)	-	177,651	-	177,651	
"	Silverlink Capital, L.P.	None	(2)	-	2,338,908	-	2,338,908	
"	Sinovation Fund IV L.P.	None	(2)	-	1,767,100	-	1,767,100	
"	Softbank Vision Fund L.P.	None	(2)	-	16,261,398	-	16,261,398	
"	TJ 2015. Fund L.P.	None	(2)	-	947,612	-	947,612	
"	Translink Capital Partners II, L.P.	None	(2)	-	372,242	-	372,242	
"	Translink Capital Partners III, L.P.	None	(2)	-	708,758	-	708,758	
"	TransLink Capital Partners IV, L.P.	None	(2)	-	160,595	-	160,595	
"	CELESTA CAPITAL II-A, L.P.	None	(2)	-	2,763,055	-	2,763,055	
"	CELESTA CAPITAL III, L.P.	None	(2)	-	1,563,899	-	1,563,899	
"	Devialet SA	None	(1)	41	292,996	-	292,996	
"	Preferred Stock of Nuwa Robotics Corporation	None	(1)	350	26,600	7	26,600	
"	Common Stock of Softbank Robotics Group Corporation	None	(1)	6,618	73,880	7	73,880	
"	AI Fund, L.P.	None	(2)	-	252,201	-	252,201	
"	MSD Special Investments Fund(cayman) L.P.	None	(2)	-	162,703	-	162,703	
"	Sinovation Disrupt Fund L.P.	None	(2)	-	341,561	-	341,561	
"	Marvell Technology, Inc	None	(2)	57	77,012	-	77,012	
"	FG Venture, L.P.	None	(2)	-	88,058	-	88,058	
"	Walden Catalyst Ventures, L.P.	None	(2)	-	237,910	-	237,910	
"	SES AI Corporation	None	(1)	500	77,470	-	77,470	

As of September 30, 2022								
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Holding Limited and subsidiaries	Velo3d, Inc.	None	(1)	5,362	\$ 670,718	-	\$ 670,718	
"	Ejoule International Limited	None	(1)	50	294,565	-	294,565	
"	PLAYGROUND VENTURES III, L.P.	None	(2)	-	283,369	-	283,369	
"	Others (Note 3)	None	(1)(2)	-	405,344	-	405,344	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund L.P.	None	(2)	-	332,851	-	332,851	
Foxconn Singapore Pte. Ltd.	Others (Note 3)	None	(1)(2)	-	78,133	-	78,133	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the nine-month period ended September 30, 2022

Table 4

Expressed in thousands
(Except as otherwise indicated)

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance as at January 1, 2022		Addition		Disposal				Balance as at September 30, 2022		
						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	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Limited	Note 1	Foxconn Holding Limited	Note 6	USD	1,570,512	\$ 1,570,512	19,092	\$ 19,092	-	\$ -	\$ -	\$ -	1,589,604	\$ 1,589,604	Note 8
"	Foxconn (Far East) Limited	Note 1	Foxconn (Far East) Limited	Note 6	USD	8,061,628	8,061,628	-	-	252,000	-	252,000	-	7,809,628	7,809,628	Note 8
"	Sharp Corporation	Note 1	Foxconn (Far East) Limited	Note 6	TWD	130,000	34,432,479	14,900	5,432,599	-	-	-	-	144,900	39,865,078	Note 8
"	Bao Shin International Investment Co., Ltd.	Note 1	Bao Shin International Investment Co., Ltd.	Note 6	TWD	1,163,730	2,998,500	249,900	2,499,000	-	-	-	-	1,413,630	5,497,500	Note 8
"	Lin Yih International Investment Co., Ltd.	Note 1	Lin Yih International Investment Co., Ltd.	Note 6	TWD	261,900	2,554,411	585,200	5,852,000	-	-	-	-	847,100	8,406,411	Note 8
"	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	317,000	3,170,000	59,000	590,000	-	-	-	-	376,000	3,760,000	Note 8
"	CEER NATIONAL AUTOMOTIVE COMPANY	Note 2	-	-	USD	-	-	17,400	46,400	-	-	-	-	17,400	46,400	
"	SONATUS INC.	Note 2	-	-	TWD	-	-	2,000	303,960	-	-	-	-	2,000	303,960	
Premier Image Technology (H.K) Ltd.	Foshan Pulida Technology Co., Ltd.	Note 1	Foshan Dongshun Technology Co., Ltd.	None	RMB	-	78,350	-	-	-	373,186	76,966	296,220	-	-	
Lin Yih International Investment Co., Ltd.	Gogoro Inc.	Note 2	-	-	TWD	-	-	2,000	572,000	-	-	-	-	2,000	239,395	
"	HH-CTBC Partnership, L.P.	Note 3	-	-	TWD	-	-	-	400,002	-	-	-	-	-	425,723	
Bon Shin International Investment Co., Ltd. and subsidiaries	Advanced Power Electronics Corporation	Note 1	Advanced Power Electronics Corporation	None	TWD	-	-	35,000	2,886,800	-	-	-	-	35,000	2,886,800	
"	Dynamic Computing Technology Co., Ltd.	Note 1	Dynamic Computing Technology Co., Ltd.	Note 6	TWD	12,000	120,000	90,000	900,000	-	-	-	-	102,000	1,020,000	Note 8

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance as at January 1, 2022		Addition		Disposal				Balance as at September 30, 2022			Footnote
						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		
Bon Shin International Investment Co., Ltd. and subsidiaries	XSEMI Corporation	Note 1	XSEMI Corporation	Note 6	TWD	135,000	\$ 135,000	1,599,000	\$ 1,599,008	-	\$ -	\$ -	\$ -	1,734,000	\$ 1,734,008	Note 8	
Hyield Venture Capital Co., Ltd.	Xrspace Holding Limited	Note 1	Xrspace Holding Limited	None	USD	-	-	33,040	15,000	-	-	-	-	33,040	15,000		
"	SolidEdge Solution Inc.	Note 1	SolidEdge Solution Inc.	Note 6	TWD	29,900	299,000	47,400	474,000	-	-	-	-	77,300	773,000		
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	Note 2	-	-	TWD	-	-	5,000	500,003	-	-	-	-	5,000	500,003		
Foxconn (Far East) Limited and subsidiaries	Sharp Corporation	Note 1	Hon Hai Precision Industry Co., Ltd.	Note 7	USD	91,555	789,571	-	-	14,900	196,342	196,342	-	76,655	593,229	Note 8	
"	USD Term Liquidity Fund (185A4USD)	Note 3	-	-	USD	-	-	-	100,000	-	-	-	-	-	100,000		
"	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	772,112	-	19,093	-	-	-	-	-	512,170		
"	Shenzhen Hengdrive Electric Co., Ltd.	Note 6	-	-	RMB	-	-	30,776	378,000	-	-	-	-	30,776	378,000		
"	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	Note 1	-	-	RMB	-	-	-	9,020,701	-	-	-	-	-	9,020,701	Note 8	
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	900,000	-	-	-	186,100	162,500	23,600	-	737,500		
"	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	1,200,000	-	-	-	558,300	487,500	70,800	-	712,500		
"	Agile Robots AG	Note 2	-	-	USD	54	28,609	285	202,307	-	-	-	-	339	244,828		
"	LORDSTOWN EV CORPORATIONS	Note 4	-	-	USD	-	-	-	13,500	-	-	-	-	-	13,500		
"	VIU INTERNATIONAL LIMITED	Note 3	-	-	USD	3,000	24,154	-	-	3,000	30,000	30,000	-	-	-		
"	IDG BREYER CAPITAL FUND L.P.	Note 3	-	-	USD	-	-	-	170,584	-	-	-	-	-	482,148		

Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Balance as at January 1, 2022		Addition		Disposal				Balance as at September 30, 2022			Footnote
						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 Holding and subsidiaries	Softbank Vision Fund L.P.	Note 3	-	-	USD	-	\$ 772,112	-	\$ 19,093	-	\$ -	\$ -	\$ -	-	\$ 512,170		

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.

Note 7: The counterparty is the parent company of the Company.

Note 8: Aforementioned amounts were investment cost, for the information of their book value amount, please refer to Note 6(9) and table 9.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more
For the nine-month period ended September 30, 2022

Table 5

Expressed in thousands of TWD
(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party				Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
								Owner	Relationship with the issuer	Date of transfer	Amount			
Foxconn EV Technology Inc.	Land and plants	April 1, 2022	USD	\$ 100,000	Note	Lordstown EV Corporation	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	New business development	Note
Futaihua Precision Industry (Weihai) Co., Ltd.	Land and plants	June 10, 2022	RMB	95,928	Paid in full	Corporation HP Printing (Shandong) Co., LTD	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	New business development	None

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
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more
For the nine-month period ended September 30, 2022

Expressed in thousands of TWD
(Except as otherwise indicated)

Table 6

Differences in transaction terms compared to third party transactions											
			Transaction						Notes/accounts receivable (payable)		
					Percentage of total purchases (sales)					Percentage of total notes/accounts receivable (payable)	
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount		Credit term	Unit price	Credit term	Balance		Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiary	Sales	\$ 8,274,590	-	Payment term 45~90 days	Note 1	Note 1	\$ 96,863,023	15	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	7,702,185	-	Net 120 days	Note 1	Note 1	7,126,120	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	2,494,858	-	Payment term 60 days	Note 1	Note 1	159,440	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,528,906	-	Net 90 days	Note 1	Note 1	318,778	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	1,367,910	-	Net 90 days	Note 1	Note 1	396,020	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	1,303,864	-	Net 90 days	Note 1	Note 1	400,515	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	924,865	-	Net 90 days	Note 1	Note 1	501,320	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	826,137	-	Payment term 45 days	Note 1	Note 1	1,910,247	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	652,789	-	Net 60 days	Note 1	Note 1	49,161	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	469,968	-	90 days after validation	Note 1	Note 1	110,156	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Affiliate	Sales	153,629	-	Net 30 days	Note 1	Note 1	17,084	-	
Hon Hai Precision Industry Co., Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	Sales	135,531	-	Payment term 75 days	Note 1	Note 1	37,802	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	129,525	-	Payment term 45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited And Subsidiaries	Subsidiary	Purchases	227,881,671	9	Payment term 30~90 days	Note 1	Note 1	(79,211,849) (	7)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiary	Purchases	981,207,298	38	Net 30 days	Note 1	Note 1	(464,162,921) (	38)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	514,266,822	20	Net 60 days	Note 1	Note 1	(326,919,801) (	27)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Purchases	312,100,308	12	Net 60 days	Note 1	Note 1	(131,824,449) (	11)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	262,978,590	10	Net 30 days	Note 1	Note 1	(134,279,509) (	11)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Purchases	20,829,937	1	Payment term 90 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,681,196	-	Net 30 days	Note 1	Note 1	(912,798)	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	1,136,995	-	Payment term 90 days	Note 1	Note 1	(340,922)	-	
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	614,871	-	Payment term 60 days	Note 1	Note 1	(383,068)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	578,251	-	Payment term 90 days	Note 1	Note 1	(93,257)	-	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
		Relationship with the counterparty	Purchases (sales)	Transaction		Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Purchaser/seller	Counterparty			Amount	Percentage of total purchases (sales)						
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	\$ 568,470	-	Payment term 90 days	Note 1	Note 1	(\$ 531)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	511,805	-	Net 30 days	Note 1	Note 1	(206,254)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	326,510	-	Net 30 days	Note 1	Note 1	(39,967)	-	
Hon Hai Precision Industry Co., Ltd.	Advanced Optoelectronic Technology Inc.	Affiliate	Purchases	237,563	-	Net 60 days	Note 1	Note 1	(2,309)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Purchases	143,160	-	Net 30 days	Note 1	Note 1	(118,610)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Subsidiary	Processing and molding costs	726,321	3	-	Note 1	Note 1	(354,273) (	4)	
									(Shown as other payables)		
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Processing and molding costs	15,524,699	71	-	Note 1	Note 1	(7,238,670) (	77)	
									(Shown as other payables)		
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Processing and molding costs	5,181,899	24	-	Note 1	Note 1	(1,683,334) (	18)	
									(Shown as other payables)		
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	340,387	2	-	Note 1	Note 1	(81,887) (	1)	
									(Shown as other payables)		
Shunsin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	399,727	66	Payment term 45 days	Note 1	Note 1	177,714	92	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co.,Ltd.	Subsidiary	Sales	112,829	8	Net 30 days	Note 1	Note 1	16,889	6	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	135,399	10	Net 30 days	Note 1	Note 1	86,794	28	
Shanghai Futaitong International Logistics Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	470,155	35	Payment term 30 days	Note 1	Note 1	50,138	16	
Shanghai Futaitong International Logistics Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	114,431	8	Payment term 30 days	Note 1	Note 1	24,249	8	
Ambit Microsystem (Shanghai) Co., Ltd.	Amworld Microsystems (shanghai) Ltd.	Subsidiary	Sales	127,888	1	Payment term 90 days	Note 1	Note 1	51,010	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co.,Ltd.	Subsidiary	Sales	183,376	2	Net 60 days	Note 1	Note 1	72,905	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	Sales	254,637	2	Net 60 days	Note 1	Note 1	140,564	2	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,839,207	17	Net 60 days	Note 1	Note 1	352,252	5	
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	109,836	1	Net 90 days	Note 1	Note 1	113,619	2	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	8,198,290	9	Payment term 90 days	Note 1	Note 1	2,142,098	7	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	246,973	-	Payment term 60 days	Note 1	Note 1	21,382	-	

						Differences in transaction terms compared to third party transactions					
			Transaction						Notes/accounts receivable (payable)		
					Percentage of total purchases (sales)				Percentage of total notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount		Credit term	Unit price	Credit term	Balance		Footnote
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	\$ 1,470,919	2	Payment term 90 days	Note 1	Note 1	\$ 783,088	3	
Ingrasys Technology Co., Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	Sales	918,327	1	Payment term 45 days	Note 1	Note 1	238,784	1	
Ingrasys Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	3,552,928	4	Payment term 90 days	Note 1	Note 1	2,768,356	9	
Ingrasys Technology Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	759,766	1	Payment term 90 days	Note 1	Note 1	141,083	-	
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	27,453,760	30	Payment term 90 days	Note 1	Note 1	15,754,386	52	
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	880,561	1	Payment term 90 days	Note 1	Note 1	262,330	1	
Ingrasys Technology Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,599,002	4	Payment term 30 days	Note 1	Note 1	88,919	-	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,162,259	1	Payment term 60 days	Note 1	Note 1	398,652	1	
Ingrasys Technology Co., Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,873,340	2	Payment term 60 days	Note 1	Note 1	229,303	1	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	216,516	-	Payment term 45 days	Note 1	Note 1	1,797	-	
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,989,619	3	Payment term 30 days	Note 1	Note 1	1,113,940	4	
Ingrasys Technology Co., Ltd.	FII USA Inc.	Subsidiary	Sales	572,173	1	Payment term 30 days	Note 1	Note 1	521,392	2	
Ingrasys Technology Co., Ltd.	Garuda International Limited	Affiliate	Purchases	400,853	-	Payment term 75 days	Note 1	Note 1	(186,954) (	1)	
Ingrasys Technology Co., Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	173,788	-	Payment term 90 days	Note 1	Note 1	(104,831)	-	
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	660,035	3	Payment term 90 days	Note 1	Note 1	35,959	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	784,391	3	Payment term 90 days	Note 1	Note 1	84,622	1	
Ingrasys Technology USA Inc.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	142,109	2	Payment term 30 days	Note 1	Note 1	13,138	1	
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiary	Sales	496,140	2	Net 30 days	Note 1	Note 1	532,905	3	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	145,883	28	Net 30 days	Note 1	Note 1	13,584	8	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	2,135,710	49	Net 30 days	Note 1	Note 1	970,664	64	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	2,211,845	50	Net 30 days	Note 1	Note 1	528,508	35	
Foxconn Global Network Corporation	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	117,243	13	Payment term 60 days	Note 1	Note 1	8,243	2	
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	Sales	238,769	26	Payment term 60 days	Note 1	Note 1	163,526	38	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	932,131	1	Payment term 90 days	Note 1	Note 1	256,738	1	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	75,427,887	95	Net 120 days	Note 1	Note 1	37,317,858	95	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
		Relationship with the counterparty	Transaction		Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Purchaser/seller	Counterparty		Purchases (sales)	Amount							
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	\$ 100,616	-	Payment term 60 days	Note 1	Note 1	\$ 63,362	-	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	481,771	1	Payment term 90 days	Note 1	Note 1	(390,158)	(1)	
FIH Precision Componet (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	1,184,211	85	Payment term 45 days	Note 1	Note 1	501,503	93	
FIH Precision Componet (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	291,072	88	Payment term 60 days	Note 1	Note 1	145,605	68	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	202,942	5	Payment term 30 days	Note 1	Note 1	196,237	5	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH Precision Componet (Beijing) Co., Ltd.	Subsidiary	Sales	1,446,705	35	Payment term 45 days	Note 1	Note 1	51,090	1	
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	568,436	14	Payment term 30 days	Note 1	Note 1	1,737,264	43	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	231,599	6	Payment term 45 days	Note 1	Note 1	122,602	3	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	337,330	8	Payment term 60 days	Note 1	Note 1	131,641	3	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	7,385,731	5	Payment term 90 days	Note 1	Note 1	4,773	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	638,067	-	Payment term 90 days	Note 1	Note 1	(291,071)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	213,728	-	Payment term 90 days	Note 1	Note 1	(134,626)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	2,314,700	2	Net 30 days	Note 1	Note 1	(173,077)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	8,214,911	6	Net 25 days	Note 1	Note 1	686,086	1	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	3,915,106	3	Payment term 60 days	Note 1	Note 1	2,155,388	4	
FIH (Hong Kong) Limited	Sharp (Taiwan) Electronics Corporation	Affiliate	Sales	129,100	-	Net 45 days	Note 1	Note 1	40,500	-	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	6,780,638	5	Payment term 60 days	Note 1	Note 1	1,393,070	3	
FIH (Hong Kong) Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	250,845	-	Payment term 90 days	Note 1	Note 1	(125,983)	-	
Nanning Futaihong Precision Industrial	Mega Well Limited	Subsidiary	Sales	1,034,569	86	Payment term 30 days	Note 1	Note 1	-	-	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	9,575,681	100	Payment term 30 days	Note 1	Note 1	2,121,211	100	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yihong Technology (Chengdu) Co., Ltd.	Affiliate	Purchases	574,842	7	Net 60 days	Note 1	Note 1	(157,425)	(7)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	737,529	9	Payment term 60 days	Note 1	Note 1	(34,652)	(2)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	1,429,462	17	Net 60 days	Note 1	Note 1	(338,781)	(15)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	746,793	9	Payment term 75 days	Note 1	Note 1	(14,773)	(1)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	568,126	7	Net 60 days	Note 1	Note 1	(255,453)	(11)	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
		Transaction									
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
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	\$ 27,705,425	100	Payment term 120 days	Note 1	Note 1	\$ 8,676,126	99	
Focus Pc Enterprises Limited	Mega Well Limited	Subsidiary	Sales	135,655	100	Net 30 days	Note 1	Note 1	76,891	100	
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	102,563	57	Payment term 90 days	Note 1	Note 1	108,791	80	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	241,576	3	Net 90 days	Note 1	Note 1	76,206	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	280,218	3	Net 90 days	Note 1	Note 1	155,980	6	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	3,807,916	42	Net 30 days	Note 1	Note 1	823,395	30	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	224,748	2	Net 90 days	Note 1	Note 1	81,602	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	614,776	7	Net 60 days	Note 1	Note 1	36,488	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Ur Materials (ShenZhen) Co., Ltd.	Subsidiary	Sales	135,389	1	Net 90 days	Note 1	Note 1	94,687	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	242,761	3	Net 60 days	Note 1	Note 1	201,359	7	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	237,290	3	Net 90 days	Note 1	Note 1	102,186	4	
Shunsin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	239,180	25	Net 90 days	Note 1	Note 1	34,267	16	
Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	185,760	20	Payment term 60 days	Note 1	Note 1	44,655	21	
Fuding Precision Components (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	10,508,969	80	Payment term 60 days	Note 1	Note 1	7,369,888	90	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	64,464,041	95	Payment term 90 days	Note 1	Note 1	13,509,569	94	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	302,532	1	Payment term 90 days	Note 1	Note 1	(190,958)	(1)	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,107,165	7	Payment term 90 days	Note 1	Note 1	657,472	8	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan)Co., Ltd.	Subsidiary	Sales	951,932	6	Payment term 90 days	Note 1	Note 1	1,086,524	13	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	324,397	1	Payment term 90 days	Note 1	Note 1	104,584	6	
Foxconn (Kunshan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	22,042,934	89	Payment term 60 days	Note 1	Note 1	1,583,678	84	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	209,176	1	Payment term 90 days	Note 1	Note 1	(83,846)	-	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	412,322	2	Payment term 60 days	Note 1	Note 1	(152,154)	-	
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	4,442,289	92	Payment term 60 days	Note 1	Note 1	2,870,087	100	
Competition Team Technologies Limited	Foxconn (Far East) Limited	Subsidiary	Sales	2,874,918	-	Net 90 days	Note 1	Note 1	-	-	

						Differences in transaction terms compared to third party transactions					
				Transaction				Notes/accounts receivable (payable)			
										Percentage of total 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		Footnote
Best Ever Industries Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	\$ 354,503	1	Payment term 90 days	Note 1	Note 1	\$ -	-	
Best Ever Industries Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	146,220	-	Payment term 90 days	Note 1	Note 1	44,872	-	
Best Ever Industries Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	368,358	1	Payment term 90 days	Note 1	Note 1	67,774	-	
Best Ever Industries Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	114,386	-	Payment term 90 days	Note 1	Note 1	33,107	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	17,434,910	73	Net 90 days	Note 1	Note 1	3,223,705	82	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	Sales	110,854	-	Payment term 90 days	Note 1	Note 1	3,103	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	271,943	1	Net 60 days	Note 1	Note 1	8,879	-	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	355,497	1	Net 60 days	Note 1	Note 1	59,679	2	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Ur Material (Yantai) Co., Ltd.	Subsidiary	Sales	172,710	1	Payment term 90 days	Note 1	Note 1	92,454	2	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	209,323	1	Net 90 days	Note 1	Note 1	(54,051)	1	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	634,686	3	Net 90 days	Note 1	Note 1	(263,009)	(6)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	378,984	2	Net 60 days	Note 1	Note 1	(39,622)	(1)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	611,116	3	Net 60 days	Note 1	Note 1	104,982	3	
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,893,059	100	Payment term 60 days	Note 1	Note 1	418,840	100	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	110,318	6	Net 90 days	Note 1	Note 1	63,355	18	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	120,005	7	Net 90 days	Note 1	Note 1	21,018	6	
Foxconn Cz S.R.O.	Foxconn Technology Cz S.R.O.	Subsidiary	Sales	486,492	18	Payment term 45 days	Note 1	Note 1	78,676	-	
Foxconn Cz S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,969,837	71	Payment term 45 days	Note 1	Note 1	506,864	2	
Foxconn Cz S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	171,966	6	Payment term 45 days	Note 1	Note 1	72,596	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,077,448	73	Payment term 90 days	Note 1	Note 1	132,928	59	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	2,520,049	47	Payment term 30 days	Note 1	Note 1	1,384,018	46	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,136,323	40	Net 90 days	Note 1	Note 1	1,225,098	41	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan)Co., Ltd.	Subsidiary	Sales	113,610	2	Payment term 60 days	Note 1	Note 1	22,262	1	
NWE TECHNOLOGY INC.	IPL International Limited	Subsidiary	Sales	187,232	84	Payment term 60 days	Note 1	Note 1	114,504	70	

			Transaction			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
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)	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	\$ 253,155	49	Payment term 30 days	Note 1	Note 1	\$ 132,854	60	
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	112,249	22	Payment term 30 days	Note 1	Note 1	13,777	6	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	137,394	100	Payment term 60 days	Note 1	Note 1	117,188	100	
Foxconn Assembly Llc	Ingrasys Technology USA Inc.	Subsidiary	Sales	250,553	12	Payment term 30 days	Note 1	Note 1	44,582	8	
Foxconn Assembly Llc	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,802,511	88	Payment term 30 days	Note 1	Note 1	522,087	92	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	210,909	52	Net 30 days	Note 1	Note 1	41,572	48	
Pce Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,522,878	57	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	1,159,844	43	Payment term 30 days	Note 1	Note 1	195,028	100	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	109,128	1	Net 90 days	Note 1	Note 1	56,946	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	102,378	1	Net 120 days	Note 1	Note 1	40,731	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	214,688	3	Net 90 days	Note 1	Note 1	66,814	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	165,891	2	Net 90 days	Note 1	Note 1	96,359	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	200,322	3	Net 90 days	Note 1	Note 1	39,184	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	365,636	5	Net 60 days	Note 1	Note 1	161,635	5	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	314,535	4	Net 90 days	Note 1	Note 1	132,882	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	266,938	4	Net 90 days	Note 1	Note 1	94,079	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	945,412	13	Net 90 days	Note 1	Note 1	213,563	6	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	155,140	2	Net 60 days	Note 1	Note 1	86,442	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	347,960	5	Net 90 days	Note 1	Note 1	176,565	5	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Zhengzhou Zhunxuntong technology Co., Ltd.	Subsidiary	Sales	113,434	2	Net 30 days	Note 1	Note 1	34,142	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	538,263	7	Net 180 days	Note 1	Note 1	750,712	22	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	105,192	1	Net 30 days	Note 1	Note 1	68,467	2	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	133,528	31	Payment term 30 days	Note 1	Note 1	39,496	32	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electrical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	217,544	51	Payment term 30 days	Note 1	Note 1	57,390	47	

			Transaction			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
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)	
Fuyu Electronic Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	\$ 10,250,824	92	Payment term 60 days	Note 1	Note 1	\$ 4,650,086	100	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	707,331	95	Payment term 30 days	Note 1	Note 1	261,538	99	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	101,452	-	Net 90 days	Note 1	Note 1	47,549	-	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	33,346,503	100	Payment term 60 days	Note 1	Note 1	19,042,031	100	
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	2,713,689	100	Payment term 60 days	Note 1	Note 1	646,934	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	1,165,822	2	Payment term 90 days	Note 1	Note 1	561,507	4	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	651,807	1	Net 90 days	Note 1	Note 1	220,418	2	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	724,442	1	Payment term 90 days	Note 1	Note 1	(321,537) (	2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	523,003	1	90 days after validation after validation	Note 1	Note 1	(162,896) (	1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	538,851	-	Net 90 days	Note 1	Note 1	359,820	1	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Subsidiary	Sales	113,933	-	Payment term 90 days	Note 1	Note 1	59,748	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	268,919	-	Net 60 days	Note 1	Note 1	(63,736)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	502,729	-	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	YanTai Eson Precision Electronics Co., Ltd.	Affiliate	Purchases	101,496	-	Payment term 90 days	Note 1	Note 1	(66,424)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	34,993,695	28	Payment term 30 days	Note 1	Note 1	7,112,747	18	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	311,912	-	Payment term 30 days	Note 1	Note 1	(41,939)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,243,598	1	90 days after validation	Note 1	Note 1	(679,846) (	2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	253,358	-	90 days after validation	Note 1	Note 1	(101,092)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	379,892	-	Payment term 60 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Sales	278,187	-	Payment term 60 days	Note 1	Note 1	79,898	-	
Top Step Enterprises Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	223,336	20	Net 45 days	Note 1	Note 1	2,307	-	
Foxconn Technology (India) Private Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	244,312	3	Payment term 90 days	Note 1	Note 1	10,564	1	
Foxconn Technology Cz S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	378,894	3	Payment term 45 days	Note 1	Note 1	-	-	
Foxconn Technology Cz S.R.O.	Foxconn Cz S.R.O.	Subsidiary	Sales	1,016,542	9	Payment term 45 days	Note 1	Note 1	315,913	12	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
		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
Purchaser/seller	Counterparty										
Foxconn Technology Cz S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	\$ 355,543	3	Payment term 45 days	Note 1	Note 1	\$ -	-	
Foxconn Technology Cz S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	109,283	1	Payment term 45 days	Note 1	Note 1	39,436	2	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	269,891	38	Payment term 45 days	Note 1	Note 1	33,837	15	
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	Sales	358,990	50	Payment term 45 days	Note 1	Note 1	165,737	74	
Fugion Material Technology (Shenzhen) Limited	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	772,155	4	Net 90 days	Note 1	Note 1	21,970	6	
Fugion Material Technology (Shenzhen) Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	407,082	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Limited	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	262,526	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	304,256	2	Net 90 days	Note 1	Note 1	9,561	3	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	120,241	-	Payment term 60 days	Note 1	Note 1	130,384	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	753,632	-	Payment term 60 days	Note 1	Note 1	238,024	-	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Manufacturing (Thailand) Co., Ltd.	Affiliate	Sales	154,937	-	Payment term 60 days	Note 1	Note 1	53,918	-	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	188,142	-	Payment term 60 days	Note 1	Note 1	24,428	-	
Pce Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	2,715,674	45	Payment term 60 days	Note 1	Note 1	496,664	56	
Pce Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,357,934	55	Payment term 60 days	Note 1	Note 1	387,538	44	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	226,836	-	Net 120 days	Note 1	Note 1	187,419	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	486,693	-	Net 90 days	Note 1	Note 1	133,184	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	273,757	-	Net 90 days	Note 1	Note 1	149,151	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	160,131	-	Net 90 days	Note 1	Note 1	3,558	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	358,191,113	94	Net 30 days	Note 1	Note 1	124,698,439	86	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,538,419	-	Payment term 90 days	Note 1	Note 1	673,740	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	14,174,134	4	Net 60 days	Note 1	Note 1	711,697	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	735,236	-	Net 60 days	Note 1	Note 1	516,841	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	403,198	-	Payment term 90 days	Note 1	Note 1	(166,391)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	152,849	-	Payment term 90 days	Note 1	Note 1	(43,824)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	127,389	-	Payment term 90 days	Note 1	Note 1	(25,070)	-	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)					
		Relationship with the counterparty	Purchases (sales)	Transaction		Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote	
Purchaser/seller	Counterparty			Amount									
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	Sales	\$	701,744	-	Net 45 days	Note 1	Note 1	\$	170,716	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ruizhida Optoelectronics (ChengDu) Limited	Affiliate	Sales		150,044	-	Payment term 30 days	Note 1	Note 1		119,420	-	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales		106,480	-	Payment term 90 days	Note 1	Note 1		84,688	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales		3,196,482	12	Payment term 60 days	Note 1	Note 1		338,167	5	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales		3,612,575	13	Payment term 90 days	Note 1	Note 1		1,608,146	22	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales		4,099,335	15	Net 60 days	Note 1	Note 1		1,944,096	26	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales		13,954,038	51	Net 60 days	Note 1	Note 1		2,338,451	31	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales		289,242	1	Net 60 days	Note 1	Note 1		77,929	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales		181,671	1	Net 90 days	Note 1	Note 1		45,325	1	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales		186,483	1	Net 30 days	Note 1	Note 1		196,877	3	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales		356,656	1	Payment term 60 days	Note 1	Note 1		154,623	2	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales		777,651	3	Payment term 60 days	Note 1	Note 1		349,368	5	
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases		519,814	2	60 days after validation	Note 1	Note 1	(	223,104)	(	5)
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases		320,576	1	Net 90 days	Note 1	Note 1	(	105,149)	(	3)
Foxconn Precision Electronics (Yantai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales		600,187	25	Payment term 90 days	Note 1	Note 1		154,951	19	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales		837,491	34	Net 90 days	Note 1	Note 1		225,728	27	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales		110,558	5	Net 90 days	Note 1	Note 1		62,256	8	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales		118,358	5	Net 60 days	Note 1	Note 1		57,936	7	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases		444,019	20	Net 30 days	Note 1	Note 1	(	110,617)	(	21)
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales		247,891	10	Payment term 90 days	Note 1	Note 1		148,612	18	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases		233,375	10	Net 60 days	Note 1	Note 1	(	56,942)	(	11)
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales		676,264	1	Net 90 days	Note 1	Note 1		391,792	1	
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales		382,510	1	Payment term 30 days	Note 1	Note 1		63,692	-	
Fulian Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales		49,997,271	71	Payment term 60 days	Note 1	Note 1		35,661,650	71	
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales		11,606,731	16	Payment term 90 days	Note 1	Note 1		9,601,794	19	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
		Relationship with the counterparty	Transaction		Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Purchaser/seller	Counterparty		Purchases (sales)	Amount							
Fulian Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	\$ 2,000,245	3	Net 75 days	Note 1	Note 1	\$ 932,849	2	
Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	5,572,789	8	Payment term 60 days	Note 1	Note 1	3,264,955	7	
Fulian Precision Electronics (TianJin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	189,832	1	90 days after validation	Note 1	Note 1	(91,765)	(1)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	476,628,743	98	Net 60 days	Note 1	Note 1	288,968,840	98	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	614,710	-	Payment term 90 days	Note 1	Note 1	(139,663)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	285,982	-	60 days after validation	Note 1	Note 1	(86,778)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	144,043	-	Payment term 90 days	Note 1	Note 1	(91,914)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	549,401	83	Net 90 days	Note 1	Note 1	218,453	82	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,793,762	62	Payment term 90 days	Note 1	Note 1	521,318	56	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	486,967	17	Payment term 90 days	Note 1	Note 1	108,935	12	
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	168,580	33	Net 60 days	Note 1	Note 1	(85,847)	(61)	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliate	Sales	108,207	21	Net 45 days	Note 1	Note 1	34,741	16	
AnPinDa Precision Industry(HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	154,076	11	Net 90 days	Note 1	Note 1	100,794	21	
Jusda Supply Chain Management International Co., Ltd.	Shanghai Futaitong Plan International Logistics Co., Ltd	Subsidiary	Sales	366,644	14	Net 30 days	Note 1	Note 1	137,365	11	
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	120,680	5	Payment term 90 days	Note 1	Note 1	157,918	13	
Jusda Supply Chain Management International Co., Ltd.	Jusda International Limited	Subsidiary	Sales	256,274	10	Net 30 days	Note 1	Note 1	72,176	6	
Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	117,654	5	Net 60 days	Note 1	Note 1	118,850	10	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	251,637	1	Net 60 days	Note 1	Note 1	150,206	3	
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Fulian System Integration Electronics (Haining) Co., Ltd.	Subsidiary	Sales	585,525	2	Net 30 days	Note 1	Note 1	54,769	1	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Subsidiary	Sales	108,146	-	Net 60 days	Note 1	Note 1	25,555	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	82,824,483	76	Net 90 days	Note 1	Note 1	49,995,757	90	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	103,909	-	Payment term 90 days	Note 1	Note 1	90,210	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	110,976	-	Net 90 days	Note 1	Note 1	60,907	-	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,214,164	3	Payment term 30 days	Note 1	Note 1	1,281,083	6	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	44,283,155	97	Net 30 days	Note 1	Note 1	20,999,586	94	

						Differences in transaction terms compared to third party transactions					
			Transaction						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 (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	\$ 19,816,469	2	30 days after validation	Note 1	Note 1	\$ 7,408,482	2	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	454,762	-	Payment term 90 days	Note 1	Note 1	120,322	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,188,790,377	98	Payment term 90 days	Note 1	Note 1	442,600,402	96	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	3,957,936	-	Payment term 90 days	Note 1	Note 1	3,805,480	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	3,170,665	-	Net 120 days	Note 1	Note 1	4,350,697	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	139,442	-	Payment term 90 days	Note 1	Note 1	(3,753)	-	
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	29,024,375	41	Net 90 days	Note 1	Note 1	23,432,904	34	
Profit New Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	5,599,493	8	Net 90 days	Note 1	Note 1	1,733,344	3	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	339,913	-	Net 90 days	Note 1	Note 1	118,181	-	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	35,288,105	50	Net 90 days	Note 1	Note 1	23,523,548	34	
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	162,594	-	Net 90 days	Note 1	Note 1	69,443	-	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	206,311	-	Net 30 days	Note 1	Note 1	81,086	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	183,341,667	99	Net 30 days	Note 1	Note 1	108,538,795	100	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,410,573	1	Net 30 days	Note 1	Note 1	119,438	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	478,883	-	Net 30 days	Note 1	Note 1	-	-	
Fast Victor Limited	Best Behaviour Holdings Limited	Subsidiary	Sales	8,446,771	2	Payment term 90 days	Note 1	Note 1	-	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	94,355,633	24	Net 90 days	Note 1	Note 1	22,360,301	14	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,128,194	5	Net 45 days	Note 1	Note 1	269,996	7	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,556,650	11	Net 10 days	Note 1	Note 1	231,486	6	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	4,118,992	18	Net 60 days	Note 1	Note 1	609,229	16	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	169,014	1	Payment term 30 days	Note 1	Note 1	17,910	-	
WWW (Jin Cheng) Co., Ltd.	Triple Win Technology(JinCheng) Co., Ltd.	Subsidiary	Sales	108,820	58	Net 30 days	Note 1	Note 1	31,712	64	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	144,519	25	Net 30 days	Note 1	Note 1	34,827	16	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	104,733	66	Payment term 30 days	Note 1	Note 1	51,062	90	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	296,989,461	97	Net 90 days	Note 1	Note 1	113,319,916	94	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
			Transaction						Notes/accounts receivable (payable)		
					Percentage of total purchases (sales)				Percentage of total notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount		Credit term	Unit price	Credit term	Balance		Footnote
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	\$ 7,995,541	3	Net 90 days	Note 1	Note 1	\$ 6,836,426	6	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	284,694	-	Net 90 days	Note 1	Note 1	(53,006)	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	241,820	2	Net 90 days	Note 1	Note 1	57,603	3	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	599,104	4	Net 60 days	Note 1	Note 1	85,679	5	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	14,763,404	93	Net 60 days	Note 1	Note 1	774,534	46	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	264,498	2	Net 60 days	Note 1	Note 1	58,725	3	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,225,717	100	Payment term 30 days	Note 1	Note 1	374,050	100	
Fulian Technology (Jiyuan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	153,234	1	Net 90 days	Note 1	Note 1	20,174	-	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	23,570,939	95	Net 90 days	Note 1	Note 1	9,271,605	94	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	278,902	1	60 days after validation	Note 1	Note 1	230,601	2	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	382,719	2	60 days after validation	Note 1	Note 1	306,025	3	
Hongfujin Precision Industry (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	449,513	80	Net 90 days	Note 1	Note 1	248,906	80	
Foxconn Interconnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	339,191	-	Payment term 90 days	Note 1	Note 1	159,140	1	
Foxconn Interconnect Technology Limited	Fu Ding Precision Components (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,100,144	1	Payment term 60 days	Note 1	Note 1	225,797	1	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,756,457	3	Payment term 60 days	Note 1	Note 1	920,617	3	
Foxconn Interconnect Technology Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	144,995	-	Payment term 90 days	Note 1	Note 1	45,603	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	694,557	1	Payment term 60 days	Note 1	Note 1	232,798	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	1,726,206	2	Payment term 90 days	Note 1	Note 1	462,817	2	
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	159,401	-	Payment term 90 days	Note 1	Note 1	99,841	-	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	821,386	1	Payment term 60 days	Note 1	Note 1	262,907	1	
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	209,706	-	Payment term 30 days	Note 1	Note 1	137,371	-	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	980,353	1	Payment term 90 days	Note 1	Note 1	500,868	2	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	369,940	-	Payment term 90 days	Note 1	Note 1	106,043	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,625,168	2	Payment term 60 days	Note 1	Note 1	602,781	2	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	5,846,000	6	Payment term 60 days	Note 1	Note 1	2,953,840	10	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
		Transaction									
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	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	\$ 219,264	-	Payment term 90 days	Note 1	Note 1	\$ 56,592	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd	Subsidiary	Sales	6,052,266	7	Payment term 90 days	Note 1	Note 1	1,277,476	4	
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	328,052	-	Payment term 90 days	Note 1	Note 1	152,713	-	
Foxconn Interconnect Technology Limited	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	283,732	-	Payment term 30 days	Note 1	Note 1	90,966	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	514,601	1	Payment term 90 days	Note 1	Note 1	116,426	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	4,485,324	5	Payment term 60 days	Note 1	Note 1	3,212,857	10	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	925,496	1	Payment term 90 days	Note 1	Note 1	276,651	1	
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	315,038	-	Payment term 90 days	Note 1	Note 1	165,047	1	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	764,972	1	Payment term 90 days	Note 1	Note 1	404,934	1	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	575,287	1	Payment term 90 days	Note 1	Note 1	365,328	1	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	255,611	-	Payment term 60 days	Note 1	Note 1	-	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	1,333,237	2	Payment term 60 days	Note 1	Note 1	(536,894)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	875,081	1	Payment term 90 days	Note 1	Note 1	377,319	1	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	519,467	1	Payment term 90 days	Note 1	Note 1	257,019	1	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	794,163	1	Payment term 90 days	Note 1	Note 1	208,774	1	
Scienbizip Consulting Inc.	Fg Innovation Company Limited	Subsidiary	Sales	165,144	41	Net 60 days	Note 1	Note 1	17,520	30	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	43,582,115	93	Payment term 90 days	Note 1	Note 1	14,325,690	100	
Fit Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	536,815	9	Payment term 60 days	Note 1	Note 1	51,032	4	
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	264,076	1	Net 60 days	Note 1	Note 1	58,181	1	
Jusda International Limited	Jusda International Logistics (Taiwan) Co., Ltd.	Subsidiary	Sales	157,102	1	Net 60 days	Note 1	Note 1	128,546	2	
Jusda International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	100,583	1	Net 60 days	Note 1	Note 1	49,492	1	
Jusda International Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	339,301	2	Net 180 days	Note 1	Note 1	54,215	1	
Jusda International Limited	Jusda Supply Chain Management International Co.,Ltd.	Subsidiary	Sales	622,060	3	Net 180 days	Note 1	Note 1	185,226	2	
Jusda International Limited	Fusing International Inc.	Subsidiary	Sales	470,804	3	Payment term 30 days	Note 1	Note 1	127,830	2	
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	Sales	277,639	2	Net 60 days	Note 1	Note 1	64,805	1	

			Transaction			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
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)	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	\$ 4,668,978	25	Net 180 days	Note 1	Note 1	\$ 2,326,212	29	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,520,059	8	Net 60 days	Note 1	Note 1	526,425	7	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	228,854	1	Net 180 days	Note 1	Note 1	570,680	7	
Jusda International Limited	Fortunebay Technology Pte Ltd.	Subsidiary	Sales	142,054	1	Net 30 days	Note 1	Note 1	76,258	1	
Jusda International Limited	Bang Tai International Logistics Co., Limited	Subsidiary	Sales	146,596	1	Net 180 days	Note 1	Note 1	71,406	1	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	1,092,375	6	Net 180 days	Note 1	Note 1	1,041,558	13	
Jusda International Limited	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	216,380	1	Net 180 days	Note 1	Note 1	234,634	3	
Jusda International Limited	Innolux Corporation	Other related party	Sales	272,014	1	Net 90 days	Note 1	Note 1	41,278	1	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	1,642,114	9	Net 30 days	Note 1	Note 1	694,052	9	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	760,018	92	Payment term 90 days	Note 1	Note 1	39,840	100	
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	5,448,632	100	90 days after validation	Note 1	Note 1	526,854	100	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	203,148	3	Net 90 days	Note 1	Note 1	78,630	4	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	307,550	5	90 days after validation	Note 1	Note 1	(118,561) (	6)	
eCMMS Precision Singapore Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	101,396	-	Net 90 days	Note 1	Note 1	32,318	-	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	30,767,171	33	Payment term 75 days	Note 1	Note 1	11,653,497	37	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,662,738	8	Net 120 days	Note 1	Note 1	4,000,179	13	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	1,261,241	1	Payment term 30 days	Note 1	Note 1	(340,608) (	1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	Sales	707,644	1	Net 75 days	Note 1	Note 1	283,049	1	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	278,544	-	Payment term 40 days	Note 1	Note 1	61,346	-	
Chengdu Fulian Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	179,286	100	Payment term 90 days	Note 1	Note 1	74,377	91	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	487,152	54	Payment term 90 days	Note 1	Note 1	281,742	45	
New Wing Interconnect Technology (Bac Giang) Co., Ltd	Foxconn Interconnect Technology Limited	Subsidiary	Sales	29,191,753	91	Payment term 90 days	Note 1	Note 1	12,791,121	99	
New Wing Interconnect Technology (Bac Giang) Co., Ltd	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	313,204	1	Payment term 90 days	Note 1	Note 1	117,512	1	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	117,089	28	Payment term 90 days	Note 1	Note 1	25,690	12	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	179,056	42	Payment term 90 days	Note 1	Note 1	111,733	53	

			Transaction			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
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)	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	\$ 3,497,433	3	Net 90 days	Note 1	Note 1	\$ 1,562,542	1	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	50,581,422	48	Net 90 days	Note 1	Note 1	10,345,677	9	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	4,069,138	4	Net 90 days	Note 1	Note 1	2,428,841	2	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	Sales	1,254,998	1	Net 45 days	Note 1	Note 1	488,282	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	4,521,970	4	Net 90 days	Note 1	Note 1	2,533,833	2	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,692,039	2	Net 60 days	Note 1	Note 1	765,791	1	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	10,702,340	10	Net 60 days	Note 1	Note 1	2,269,177	2	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	5,730,979	5	Net 45 days	Note 1	Note 1	2,302,673	2	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	1,754,616	2	Payment term 60 days	Note 1	Note 1	987,748	1	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	108,212	24	Net 90 days	Note 1	Note 1	39,201	19	
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Cz S.R.O.	Subsidiary	Sales	143,629	2	Payment term 90 days	Note 1	Note 1	18,777	1	
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn Oe Technologies Inc.	Subsidiary	Sales	451,631	7	Payment term 60 days	Note 1	Note 1	120,379	6	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,897,051	98	Net 60 days	Note 1	Note 1	493,621	98	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	1,189,774	2	Payment term 90 days	Note 1	Note 1	331,831	1	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,155,086	1	Payment term 90 days	Note 1	Note 1	316,390	1	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	811,053	1	Payment term 30 days	Note 1	Note 1	52,432	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	75,320,150	96	Net 30 days	Note 1	Note 1	30,899,566	97	
Ur Materials Industry (Shenzhen) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	158,023	8	Payment term 90 days	Note 1	Note 1	78,831	8	
Fulian Technology (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	462,887	2	Payment term 90 days	Note 1	Note 1	518,196	3	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	538,580	2	Payment term 90 days	Note 1	Note 1	480,525	3	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	462,642	2	Payment term 90 days	Note 1	Note 1	231,152	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	458,636	2	Payment term 90 days	Note 1	Note 1	363,027	2	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	759,300	3	Payment term 90 days	Note 1	Note 1	714,312	4	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	24,660,703	87	Payment term 90 days	Note 1	Note 1	9,161,925	56	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	212,723	1	Payment term 90 days	Note 1	Note 1	198,835	1	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
			Transaction						Percentage of total 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		Footnote
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	\$ 105,771	-	Payment term 90 days	Note 1	Note 1	\$ 55,108	-	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	595,859	1	Payment term 90 days	Note 1	Note 1	607,842	4	
Lankao Yufu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	169,157	4	Net 60 days	Note 1	Note 1	135,804	8	
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	3,378,266	78	Net 60 days	Note 1	Note 1	1,088,989	62	
Foxconn Precision International Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	132,859	19	Net 90 days	Note 1	Note 1	52,149	41	
Foxconn Precision International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	105,326	15	Net 90 days	Note 1	Note 1	25,326	20	
Foxconn Precision International Limited	Foxconn Technology Pte. Ltd.	Affiliate	Sales	117,651	17	Net 90 days	Note 1	Note 1	6,355	5	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	1,836,325	1	Payment term 90 days	Note 1	Note 1	1,377,938	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	2,047,281	1	Net 30 days	Note 1	Note 1	2,027,592	2	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,358,329	1	Net 90 days	Note 1	Note 1	1,419,052	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,473,638	1	Payment term 90 days	Note 1	Note 1	2,685,473	2	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	1,736,914	1	Net 90 days	Note 1	Note 1	1,418,698	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	16,807,707	9	Payment term 30 days	Note 1	Note 1	13,563,943	12	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	2,337,843	1	Net 90 days	Note 1	Note 1	2,364,619	2	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	152,222,241	81	Payment term 30 days	Note 1	Note 1	84,941,349	74	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	352,948	-	Payment term 90 days	Note 1	Note 1	495,225	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	1,356,865	1	30 days after validation	Note 1	Note 1	1,257,991	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	438,701	-	Net 90 days	Note 1	Note 1	490,972	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhou Kou) Co., Ltd.	Subsidiary	Sales	819,233	-	Net 30 days	Note 1	Note 1	798,670	1	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	848,753	46	Payment term 90 days	Note 1	Note 1	760,254	41	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	951,759	52	Payment term 90 days	Note 1	Note 1	1,086,088	58	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	126,571	100	Net 90 days	Note 1	Note 1	18,112	100	
Competition Team Technology Mexico S.A. De C.V.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	Sales	114,131	75	Payment term 90 days	Note 1	Note 1	66,824	63	
Jusda Europe S.R.O.	Foxconn Cz S.R.O.	Subsidiary	Sales	128,005	9	Payment term 45 days	Note 1	Note 1	31,281	9	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	449,699	32	Payment term 45 days	Note 1	Note 1	72,259	21	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
		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
Purchaser/seller	Counterparty										
Jusda Europe S.R.O.	Belkin International, Inc.	Subsidiary	Sales	\$ 102,556	7	Payment term 45 days	Note 1	Note 1	\$ 9,807	3	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics (Germany) Gmbh	Subsidiary	Sales	122,877	1	Payment term 30 days	Note 1	Note 1	76,367	2	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation (US)	Subsidiary	Sales	1,178,323	8	Net 30 days	Note 1	Note 1	964,152	26	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	5,028,300	34	Payment term 30 days	Note 1	Note 1	741,719	20	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	3,711,832	26	Payment term 30 days	Note 1	Note 1	(746,093) (	17)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	200,408	1	Payment term 30 days	Note 1	Note 1	28,105	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,420,920	10	Payment term 30 days	Note 1	Note 1	154,482	4	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Sales	145,733	1	Payment term 90 days	Note 1	Note 1	341,349	9	
Sharp Jusda Logistics Corporation	Sharp Hong Kong Limited	Affiliate	Sales	152,479	1	Payment term 30 days	Note 1	Note 1	26,449	1	
Sharp Jusda Logistics Corporation	Sharp (Phils.) Corporation	Affiliate	Sales	172,462	1	Payment term 30 days	Note 1	Note 1	114,479	3	
Sharp Jusda Logistics Corporation	Sharp Appliances (Thailand) Ltd.	Affiliate	Sales	171,693	1	Payment term 30 days	Note 1	Note 1	37,781	1	
Sharp Jusda Logistics Corporation	Sharp Middle East Free Zone Establishment	Affiliate	Sales	119,058	1	Payment term 30 days	Note 1	Note 1	1,074	-	
Sharp Jusda Logistics Corporation	Dynabook Inc.	Affiliate	Sales	216,444	1	Payment term 30 days	Note 1	Note 1	39,371	1	
Sharp Jusda Logistics Corporation	Sharp Nec Display Solutions Europe Gmbh	Affiliate	Sales	266,360	2	Net 30 days	Note 1	Note 1	78,294	2	
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	7,815,472	2	Payment term 90 days	Note 1	Note 1	630,173	-	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	441,975,056	95	Payment term 90 days	Note 1	Note 1	148,192,335	96	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	17,240,984	4	Payment term 90 days	Note 1	Note 1	5,302,078	3	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	1,314,346	1	Payment term 90 days	Note 1	Note 1	607,508	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	244,272	-	Payment term 90 days	Note 1	Note 1	108,212	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	107,496	-	Payment term 90 days	Note 1	Note 1	58,095	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,803,669	1	Payment term 90 days	Note 1	Note 1	586,484	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	55,450,736	36	Payment term 90 days	Note 1	Note 1	14,824,019	20	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	95,684,935	62	Payment term 90 days	Note 1	Note 1	56,622,422	78	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	352,765	-	Net 90 days	Note 1	Note 1	(181,015)	-	

Differences in transaction terms compared to third party transactions											
			Transaction						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.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	\$ 355,157	-	Net 90 days	Note 1	Note 1	(\$ 109,051)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	225,438	-	Net 60 days	Note 1	Note 1	86,681	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	237,897	-	Payment term 90 days	Note 1	Note 1	99,900	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	22,233,825	3	Net 60 days	Note 1	Note 1	14,695,063	4	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	159,977	-	Net 60 days	Note 1	Note 1	37,076	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Cz S.R.O.	Subsidiary	Sales	11,861,336	1	Net 180 days	Note 1	Note 1	9,592,346	3	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	24,831,477	3	Net 90 days	Note 1	Note 1	4,543,584	1	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	607,802	-	Net 60 days	Note 1	Note 1	207,940	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	534,076	-	Net 60 days	Note 1	Note 1	492,164	-	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	13,873,778	2	Payment term 90 days	Note 1	Note 1	7,043,712	2	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	9,560,626	1	Net 90 days	Note 1	Note 1	3,100,571	1	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	175,435	-	Payment term 30 days	Note 1	Note 1	132,874	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	908,516	-	Payment term 30 days	Note 1	Note 1	665,665	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	4,255,664	1	Net 90 days	Note 1	Note 1	3,315,328	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) CO., Ltd.	Subsidiary	Sales	1,078,604	-	Net 60 days	Note 1	Note 1	342,596	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	992,054	-	Payment term 30 days	Note 1	Note 1	1,075,381	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	10,341,429	1	Net 60 days	Note 1	Note 1	3,772,824	1	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	50,143,895	6	Net 180 days	Note 1	Note 1	55,170,012	14	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	389,861	-	Payment term 30 days	Note 1	Note 1	293,776	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	47,922,239	6	Payment term 90 days	Note 1	Note 1	40,292,103	11	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	1,715,787	-	Net 60 days	Note 1	Note 1	279,589	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	35,708,582	4	Net 60 days	Note 1	Note 1	11,750,365	3	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	Sales	361,168	-	Net 120 days	Note 1	Note 1	200,004	-	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	653,301	-	Net 60 days	Note 1	Note 1	(290,544)	-	

						Differences in transaction terms compared to third party transactions					
Transaction								Notes/accounts receivable (payable)			
				Percentage of total purchases (sales)						Percentage of total notes/accounts receivable (payable)	
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount		Credit term	Unit price	Credit term	Balance		Footnote
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	\$ 341,749	-	Payment term 90 days	Note 1	Note 1	(\$ 138,071)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	602,034	-	Net 90 days	Note 1	Note 1	(218,446)	-	
Cloud Network Technology Singapore Pte. Ltd.	Boardtek Electronics Corporation	Affiliate	Purchases	171,360	-	Payment term 90 days	Note 1	Note 1	(107,208)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	525,854	-	Payment term 60 days	Note 1	Note 1	6,256	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	104,232	-	Payment term 60 days	Note 1	Note 1	78,256	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,582,482	94	Net 60 days	Note 1	Note 1	2,088,263	94	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	173,652	5	Net 60 days	Note 1	Note 1	182,662	5	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	18,381,228	99	Net 90 days	Note 1	Note 1	14,671,208	99	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	205,916	1	Net 90 days	Note 1	Note 1	223,212	2	
Fulian Technology (Shanxi) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	382,750	2	Net 90 days	Note 1	Note 1	419,350	4	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	329,665	2	Net 90 days	Note 1	Note 1	331,080	3	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	453,576	2	Net 90 days	Note 1	Note 1	268,379	3	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	5,768,072	28	Net 30 days	Note 1	Note 1	1,688,569	17	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	474,994	2	Net 90 days	Note 1	Note 1	263,261	3	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	11,064,058	53	Net 45 days	Note 1	Note 1	3,923,116	40	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	405,057	2	Net 90 days	Note 1	Note 1	59,804	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	1,431,236	7	Net 90 days	Note 1	Note 1	1,224,821	13	
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	2,493,923	41	Payment term 90 days	Note 1	Note 1	(3,069,723) (	36)	
Cloud Network Technology USA Inc.	Foxconn Cz S.R.O.	Subsidiary	Sales	106,389	-	Net 1 days	Note 1	Note 1	18,349	-	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	742,541	-	Payment term 90 days	Note 1	Note 1	304,207	1	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	102,168	-	Payment term 30 days	Note 1	Note 1	17,690	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,536,201	5	Payment term 30 days	Note 1	Note 1	1,911,975	4	
Cloud Network Technology USA Inc.	Nsg Technology Inc.	Subsidiary	Sales	167,509	-	Net 30 days	Note 1	Note 1	34,638	-	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	628,257	-	Net 90 days	Note 1	Note 1	225,372	-	
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	458,958	-	Net 90 days	Note 1	Note 1	190,730	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	336,951,050	99	Net 90 days	Note 1	Note 1	114,008,505	98	

						Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			
			Transaction								
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
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	\$ 1,019,683	-	Net 90 days	Note 1	Note 1	\$ 964,118	1	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	735,049	-	Net 90 days	Note 1	Note 1	825,514	1	
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	379,273	-	Net 90 days	Note 1	Note 1	330,883	-	
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	320,020	-	Net 90 days	Note 1	Note 1	194,434	-	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	996,155	32	Payment term 30 days	Note 1	Note 1	883,966	57	
Jusda Supply Chain Management Corporation	Belkin International, Inc.	Subsidiary	Sales	136,591	4	Payment term 30 days	Note 1	Note 1	11,315	1	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	165,633	5	Payment term 30 days	Note 1	Note 1	108,941	7	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	363,162	35	Payment term 60 days	Note 1	Note 1	2,357	1	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	38,070,045	100	Net 60 days	Note 1	Note 1	15,362,507	100	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	Sales	631,204	2	Net 45 days	Note 1	Note 1	129,315	2	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	763,346	3	Net 45 days	Note 1	Note 1	106,365	2	
Fortunebay Technology Pte. Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	111,535	-	Net 45 days	Note 1	Note 1	11,802	-	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	2,234,820	9	Payment term 60 days	Note 1	Note 1	296,200	5	
Fortunebay Technology Pte. Ltd.	Bharat Fih Limited	Subsidiary	Sales	179,587	1	Net 60 days	Note 1	Note 1	72,161	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	783,541	3	Net 45 days	Note 1	Note 1	267,952	4	
Fortunebay Technology Pte. Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	274,054	1	Net 45 days	Note 1	Note 1	16,363	-	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,085,500	4	Net 45 days	Note 1	Note 1	272,563	4	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	733,399	3	Net 45 days	Note 1	Note 1	125,456	2	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	4,441,028	17	Net 45 days	Note 1	Note 1	1,073,545	17	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,442,362	6	Net 45 days	Note 1	Note 1	738,490	11	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd	Subsidiary	Sales	219,825	1	Net 45 days	Note 1	Note 1	58,334	1	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	3,096,023	12	Net 45 days	Note 1	Note 1	910,625	14	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,735,951	7	Net 45 days	Note 1	Note 1	630,681	10	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,161,604	12	Net 45 days	Note 1	Note 1	989,189	15	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	734,453	3	Net 45 days	Note 1	Note 1	133,444	2	
Fortunebay Technology Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	118,361	-	Net 45 days	Note 1	Note 1	18,810	-	

			Transaction			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
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)	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	\$ 147,903	1	Net 45 days	Note 1	Note 1	\$ 38,604	1	
Fortunebay Technology Pte. Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	Sales	354,187	1	Net 45 days	Note 1	Note 1	236	-	
Fortunebay Technology Pte. Ltd.	Goldtek Technology Co., Ltd.	Affiliate	Sales	147,533	1	Net 45 days	Note 1	Note 1	19,797	-	
Fortunebay Technology Pte. Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	249,136	1	Net 45 days	Note 1	Note 1	61,910	1	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	4,350,167	96	Net 90 days	Note 1	Note 1	2,567,552	99	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	129,801	3	Payment term 30 days	Note 1	Note 1	-	-	
Fulian Technology (Hebi) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	886,912	13	Payment term 90 days	Note 1	Note 1	309,732	9	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,000,763	15	Payment term 90 days	Note 1	Note 1	380,045	11	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	1,166,494	19	Payment term 90 days	Note 1	Note 1	731,746	21	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	955,142	14	Payment term 90 days	Note 1	Note 1	561,877	16	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	166,248	2	Payment term 90 days	Note 1	Note 1	100,496	3	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	307,422	5	Payment term 90 days	Note 1	Note 1	179,317	5	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	1,268,578	19	Payment term 90 days	Note 1	Note 1	940,122	26	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	185,726	3	Payment term 90 days	Note 1	Note 1	81,949	2	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	265,144	4	Payment term 90 days	Note 1	Note 1	143,187	4	
Fulian Technology (Hebi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	419,504	6	Payment term 90 days	Note 1	Note 1	114,211	3	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	114,542	7	Payment term 90 days	Note 1	Note 1	56,011	7	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	309,537	19	Net 60 days	Note 1	Note 1	61,231	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	105,429	6	Payment term 30 days	Note 1	Note 1	40,185	5	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	162,039	10	Net 60 days	Note 1	Note 1	117,146	14	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	129,615	8	Net 30 days	Note 1	Note 1	83,841	10	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	100,964	6	Net 90 days	Note 1	Note 1	57,946	7	
Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	190,996	82	Payment term 30 days	Note 1	Note 1	15,440	78	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Corporation	Affiliate	Sales	331,947	54	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics (Hong Kong) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	281,582	46	Payment term 30 days	Note 1	Note 1	-	-	

			Transaction			Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)			Footnote
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)	
Triple Win Technology (Jincheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	\$ 2,939,486	74	Payment term 90 days	Note 1	Note 1	\$ 247,963	43	
Triple Win Technology (Jincheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	905,160	23	Payment term 90 days	Note 1	Note 1	273,244	47	
Hcc Teletron (HK) Technology Co., Limited	Fusing International Inc.	Subsidiary	Sales	114,548	18	Net 45 days	Note 1	Note 1	-	-	
Hcc Teletron (HK) Technology Co., Limited	Foxconn Technology Co., Ltd.	Affiliate	Purchases	115,325	20	Net 30 days	Note 1	Note 1	(20,798)	(9)	
Likom De Mexico S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	348,350	100	Payment term 30 days	Note 1	Note 1	34,816	100	
Bangtai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	330,500	23	Net 60 days	Note 1	Note 1	308,081	59	
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	314,433	1	Payment term 90 days	Note 1	Note 1	170,361	6	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	156,038	55	Payment term 60 days	Note 1	Note 1	35,969	58	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,535,779	99	Net 45 days	Note 1	Note 1	2,509,257	96	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	48,505,446	100	Payment term 60 days	Note 1	Note 1	38,883,295	100	
Sharp Jusda Logistics (Germany) Gmbh	Sharp Devices Europe Gmbh	Affiliate	Sales	208,242	65	Payment term 30 days	Note 1	Note 1	-	-	
Shunyun Technology (Ha Noi, Vietnam) Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	527,480	100	Payment term 120 days	Note 1	Note 1	219,239	100	
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	1,382,987	70	Payment term 30 days	Note 1	Note 1	580,516	70	
Sharp Jusda Logistics Corporation (US)	Dynabook Americas, Inc.	Affiliate	Sales	217,208	11	Payment term 30 days	Note 1	Note 1	20,754	3	
Sharp Jusda Logistics Corporation (US)	Sharp Nec Display Solutions Of America, Inc.	Affiliate	Sales	360,265	18	Payment term 30 days	Note 1	Note 1	206,547	25	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	126,331	6	30 days after validation	Note 1	Note 1	105,836	8	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	812,474	38	Payment term 90 days	Note 1	Note 1	493,444	37	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	852,288	40	Net 60 days	Note 1	Note 1	421,736	32	
Zettmage Technologies Japan Inc.	Zettmage Solutions, Inc.	Affiliate	Sales	166,243	100	Advance payment	Note 1	Note 1	-	-	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	191,144	16	Net 30 days	Note 1	Note 1	193,999	17	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	125,839	10	Net 30 days	Note 1	Note 1	56,307	5	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	271,758	23	Payment term 90 days	Note 1	Note 1	238,155	21	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	121,299	10	Net 90 days	Note 1	Note 1	138,461	12	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	198,668	16	Payment term 90 days	Note 1	Note 1	247,078	22	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	142,165	12	Net 30 days	Note 1	Note 1	109,475	10	

						Differences in transaction terms compared to third party transactions					
			Transaction						Notes/accounts receivable (payable)		
					Percentage of total purchases (sales)				Percentage of total notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount		Credit term	Unit price	Credit term	Balance		Footnote
Fulian Cloud Computing (Tianjin) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	Sales	\$ 986,607	3	Net 90 days	Note 1	Note 1	\$ 764,336	8	
Fulian Cloud Computing (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	2,149,495	6	Payment term 90 days	Note 1	Note 1	453,242	5	
Shunyun Technology (Zhongshan) Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	348,450	94	Payment term 60 days	Note 1	Note 1	22,550	68	
Fulain Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,689,697	98	Net 30 days	Note 1	Note 1	670,529	96	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	94,039,074	97	Net 30 days	Note 1	Note 1	34,615,794	100	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	2,344,829	2	Net 30 days	Note 1	Note 1	-	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	4,615,454	89	Net 30 days	Note 1	Note 1	5,005,033	97	
Sound Solutions (Zhenjiang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	790,524	90	Payment term 90 days	Note 1	Note 1	393,141	96	
Foxconn Technology Service And Logistics Limited	Foxconn Cz S.R.O.	Subsidiary	Sales	1,446,368	100	Payment term 30 days	Note 1	Note 1	124,912	100	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	544,374	9	Net 30 days	Note 1	Note 1	186,371	13	
Nsg Technology Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	463,742	10	Payment term 30 days	Note 1	Note 1	2,152	-	
Nsg Technology Inc.	Mega Well Limited	Subsidiary	Sales	162,542	4	Payment term 30 days	Note 1	Note 1	23,320	3	
Nsg Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	3,643,427	80	Payment term 30 days	Note 1	Note 1	590,702	88	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,019,218	41	Net 30 days	Note 1	Note 1	450,724	38	
Premier Image Technology (China) Ltd.	Champ Tech Optical (FoShan) Corporation	Affiliate	Purchases	160,179	9	30 days after validation	Note 1	Note 1	(14,562) (	2)	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	214,757	12	90 days after validation	Note 1	Note 1	(93,612) (	15)	
Premier Image Technology (China) Ltd.	Dynabook Technology (Taiwan) Co., Ltd.	Affiliate	Sales	124,225	5	Payment term 60 days	Note 1	Note 1	34,631	3	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,476,644	6	Net 90 days	Note 1	Note 1	1,235,842	5	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	38,228,433	93	Payment term 60 days	Note 1	Note 1	22,078,208	94	
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	325,486	18	Net 30 days	Note 1	Note 1	124,186	14	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	328,240	18	Net 30 days	Note 1	Note 1	132,418	15	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	395,145	22	Payment term 30 days	Note 1	Note 1	219,936	25	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	384,268	21	Net 30 days	Note 1	Note 1	193,250	22	
Jusda International Supply Chain Management (Vietnam) Company Limited	Sharp Electronics (Vietnam) Company Limited	Affiliate	Sales	115,269	6	Net 45 days	Note 1	Note 1	44,101	5	
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	Sales	3,006,033	31	Payment term 30 days	Note 1	Note 1	304,106	13	

		Transaction	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)						Footnote
Purchaser/seller	Counterparty		Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	\$ 150,798	-	Payment term 30 days	Note 1	Note 1	\$ 62,687	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	492,745	1	Payment term 30 days	Note 1	Note 1	293,472	1	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc	Subsidiary	Sales	130,308	-	Net 60 days	Note 1	Note 1	86,832	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	178,708	-	Net 90 days	Note 1	Note 1	98,656	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	106,967	-	Net 90 days	Note 1	Note 1	(63,230)	-	
Competition Team Technology (Vietnam) Company Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,192,846	13	Payment term 60 days	Note 1	Note 1	625,148	17	
Competition Team Technology (Vietnam) Company Limited	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	550,168	6	Payment term 60 days	Note 1	Note 1	(270,775) (	13)	
Fukang Technology Company Limited	S&B Industry Inc.	Subsidiary	Sales	211,694	14	Net 90 days	Note 1	Note 1	32,007	6	
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	1,265,651	86	Net 90 days	Note 1	Note 1	531,242	94	

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
For the nine-month period ended September 30, 2022

Table 7

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	\$ 6,191,954	5	\$ 2,400,368	Subsequent Collection	\$ 2,239,311	\$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	85,727,634 (Shown as other receivables)(Note)		4,188,332	Subsequent Collection	35,334,524	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	204,761,735 (Shown as other receivables)(Note)		1,532,485	Subsequent Collection	38,920,996	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	102,874,357 (Shown as other receivables)(Note)		703,533	Subsequent Collection	31,764,358	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	258,282,026 (Shown as other receivables)(Note)		33,838,730	Subsequent Collection	46,266,016	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	102,874,357 (Shown as other receivables)(Note)		243,869	Subsequent Collection	21,722,288	-
Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	151,856,278 (Shown as other receivables)(Note)		-	-	24,289,712	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics	Subsidiary	70,743,200	3	9,643,603	Subsequent Collection	13,446,828	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	15,032,301	4	1,645,707	Subsequent Collection	4,641,501	-
Hon Hai Precision Industry Co., Ltd.	Ecmms Precision Singapore Pte. Ltd.	Subsidiary	7,126,120	2	4,420,209	Subsequent Collection	21,295	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	4,895,568	3	1,280	Subsequent Collection	1,080,346	-
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	1,910,247	5	1,014,974	Subsequent Collection	4,989	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	501,320	3	35,169	Subsequent Collection	177,290	-
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	400,515	4	19	Subsequent Collection	155,616	150
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	396,020	4	250	Subsequent Collection	111,484	149
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	318,778	4	-	-	119,108	120
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	298,122	10	59,985	Subsequent Collection	18,044	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	\$ 159,440	10	\$ 70,847	Subsequent Collection	\$ 128,838	\$ 60
Hon Hai Precision Industry Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	157,138	5	-	-	94,138	-
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	110,156	5	-	-	21,138	41
ShunSin Technology (Zhong Shan) Limited	Shunsin Technology Holdings Limited	Subsidiary	177,714	1	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Subsidiary	140,564	4	-	-	140,564	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	352,252	3	1,246	Subsequent Collection	351,006	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	113,619	1	11,886	Subsequent Collection	101,733	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	2,142,098	6	3,337	-	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	783,088	3	577,121	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	238,784	7	71,220	-	-	-
Ingrasys Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	2,768,356	3	1,021,924	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	141,083	5	99,689	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	15,754,386	3	15,325,401	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	262,330	6	246,917	Subsequent Collection	246,917	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	398,652	4	156,302	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	229,303	10	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	1,113,940	8	508,205	Subsequent Collection	-	-
Ingrasys Technology Co., Ltd.	FII USA Inc.	Subsidiary	521,392	3	314,628	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiary	532,905	-	-	-	-	-
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	970,664	1	-	-	-	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	528,508	2	-	-	-	-
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	163,526	1	-	-	-	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	256,738	5	-	-	61,032	-

Table 7 Page 2

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	\$ 37,317,858	4	\$ -	-	\$ 11,334,957	\$ -
FIH Precision Componet (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	501,503	5	-	-	762	-
S&B Industry Inc.	Hon Hai Precision Industry Co., Ltd.	Parent company	237,303	6	-	-	59,458	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	145,605	3	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	196,237	2	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,737,264	-	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	122,602	5	-	-	-	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	131,641	3	-	-	1,179	-
FIH (Hong Kong) Limited	Hon Hai Precision Industry Co., Ltd.	Parent company	17,114,724	5	-	-	1,987,520	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	686,086	10	-	-	1,831	257
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	2,155,388	5	-	-	359,099	808
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	1,393,070	4	-	-	-	522
Futaijing Precision Electrons(Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	2,121,211	5	-	-	889,284	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	8,676,126	4	-	-	-	-
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	108,791	-	-	-	108,791	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	155,980	1	23,851	Subsequent Collection	26,737	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	823,395	1	-	-	-	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	201,359	-	62,153	Subsequent Collection	78,569	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	102,186	-	1,702	Subsequent Collection	69,475	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	7,369,888	2	-	-	-	-
Triple Win Technology(ShenZhen) Co.Ltd	Best Ever Industries Limited	Subsidiary	13,509,569	1	-	-	13,509,569	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	657,472	1	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	1,086,524	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn (KunShan) Computer Connector Co., Ltd.	HongZhaoDa Integrated Innovative Service (KunShan) Co.,Ltd.	Subsidiary	\$ 104,584	4	\$ 39	Subsequent Collection	\$ 883	\$ -
Foxconn (KunShan) Computer Connector Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	1,583,678	12	8,848	Subsequent Collection	-	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	2,870,087	2	994	Subsequent Collection	29,531	-
Competition Team Technologies Limited	Best Behaviour Holdings Limited	Subsidiary	11,633,974	-	-	-	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	3,223,705	1	-	-	493,803	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	104,982	4	-	-	67,651	39
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	418,840	2	-	-	80,901	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	506,864	5	222,350	Subsequent Collection	264,192	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	132,928	3	-	-	132,928	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,384,018	-	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,225,098	1	-	-	734,304	-
Nwe Technology Inc.	IPL International Limited	Subsidiary	114,504	-	38,409	Subsequent Collection	56,688	-
Pce Technology Inc.	Simply Smart Limited	Subsidiary	132,854	1	-	-	56,726	-
Nwea LLC	Cloud Network Technology USA Inc.	Subsidiary	117,188	-	50,032	Subsequent Collection	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	522,087	1	-	-	-	-
Pce Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	195,028	2	-	-	81,705	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	161,635	1	-	-	50,035	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	132,882	1	-	-	21,307	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	213,563	2	-	-	58,827	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	176,565	1	-	-	34,201	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed global cargo Co., Ltd.	Subsidiary	750,712	-	-	-	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	4,650,086	3	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	\$ 261,538	10	\$ -	-	\$ -	\$ -
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	19,042,031	4	9,304,088	Subsequent Collection	-	-
Foxconn Baja California S.A. De C.V.	Ecmms Precision Singapore Pte. Ltd.	Subsidiary	646,934	1	-	-	287,596	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	561,507	1	-	-	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Ecmms Precision Singapore Pte. Ltd.	Subsidiary	220,418	2	30,547	Subsequent Collection	7,220	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	124,235	-	117,511	Subsequent Collection	62,897	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	359,820	1	-	-	51,114	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	7,112,747	1	-	-	2,210,169	2,667
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	315,913	4	40	Subsequent Collection	167,387	-
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	165,737	1	-	-	165,712	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	129,672	1	-	-	1,285	49
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	130,384	1	-	-	-	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	238,024	2	-	Subsequent Collection	46,025	-
Pce Technology De Juarez S.A. De C.V.	Ecmms Precision Singapore Pte. Ltd.	Subsidiary	496,664	2	-	-	114,353	-
Pce Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	387,538	2	-	-	387,538	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	187,419	-	44,968	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	133,184	1	17,981	Subsequent Collection	50,611	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	149,151	1	1,536	Subsequent Collection	44,147	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	15,698,176	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	124,698,439	1	6,867,822	Subsequent Collection	35,435,500	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	673,740	1	1,340	Subsequent Collection	165,679	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	711,697	-	183,868	Subsequent Collection	174,666	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	\$ 516,841	-	\$ 145,500	Subsequent Collection	\$ 123,938	\$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	158,741	-	144,566	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-Tech Optoelectronics Corporation	Affiliate	170,716	1	-	-	78,576	64
Futaihua Industrial (Shenzhen) Co., Ltd.	Ruizhida Optoelectronics (ChengDu) Limited	Affiliate	119,420	1	41,728	Subsequent Collection	41,728	45
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	338,167	3	-	-	146,084	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,608,146	1	878,741	Subsequent Collection	465,318	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	1,944,096	1	1,295,823	Subsequent Collection	330,277	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	2,338,451	1	794,246	Subsequent Collection	1,685,535	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	104,711	-	104,711	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	196,877	1	65,780	Subsequent Collection	15,342	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	154,623	1	-	-	85,324	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (Chengdu) Co., Ltd.	Affiliate	349,368	1	159	Subsequent Collection	98,685	131
Foxconn Precision Electronics (YanTai) Co., Ltd.	FuTaiJing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	154,951	1	-	-	-	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	225,728	1	-	-	-	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	148,612	1	-	-	-	56
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	391,792	3	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	35,661,650	2	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	9,601,794	2	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	932,849	4	-	-	-	-
Fulian Precision Electronics (TianJin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	3,264,955	1	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	288,968,840	1	145,294,118	Subsequent Collection	35,255,962	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	218,453	1	97,936	Subsequent Collection	62,537	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	\$ 521,318	3	\$ 1,387	Subsequent Collection	\$ -	\$ -
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	108,935	5	41	Subsequent Collection	489	-
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	100,794	1	-	-	2,768	-
Jusda Supply Chain Management International Co., Ltd.	Shanghai Futaitong International Logistics Co., Ltd.	Subsidiary	137,365	1	-	-	20,315	-
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	157,918	-	-	-	45,343	-
Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed global cargo Co., Ltd.	Subsidiary	118,850	1	-	-	-	-
Fulian System Integration Electronics (Hangzhou) Co., Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	150,206	1	951	Subsequent Collection	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	49,995,757	3	20,142,114	Subsequent Collection	5,814,245	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,281,083	3	32,756	Subsequent Collection	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	20,999,586	3	669,507	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	7,408,482	1	47,596	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	139,313	-	139,313	Subsequent Collection	512	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Subsidiary	120,322	1	-	-	6,984	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	191,739	-	191,739	Subsequent Collection	86,398	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	442,600,402	1	-	-	52,662,315	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	3,805,480	-	1,766,123	Subsequent Collection	1,204,604	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	4,350,697	-	1,367,212	Subsequent Collection	763,058	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	23,432,904	3	15,558,619	Subsequent Collection	1,627,661	-
Profit New Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	1,733,344	10	188,536	Subsequent Collection	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	118,181	10	-	-	-	-
Profit New Limited	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	20,131,540	4	15,324,652	Subsequent Collection	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	23,523,548	4	12,230,357	Subsequent Collection	3,819,731	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$ 108,538,795	2	\$ 49,140,567	Subsequent Collection	\$ 21,155,562	\$ -
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	119,438	-	50,934	Subsequent Collection	83,955	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	22,360,301	2	-	-	6,221,169	-
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	269,996	1	-	-	-	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	231,486	3	31,606	Subsequent Collection	178,937	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	609,229	1	376,333	Subsequent Collection	450,530	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	113,319,916	1	-	-	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	6,836,426	-	-	-	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	774,534	1	187,219	Subsequent Collection	452,604	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	374,050	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	9,271,605	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	230,601	2	31,041	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	306,025	2	110,964	Subsequent Collection	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	248,906	1	27,584	Subsequent Collection	55,937	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	159,140	4	-	-	-	-
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	225,797	4	2,350	Subsequent Collection	1,502	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	920,617	5	11,016	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	232,798	4	-	-	103,317	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	462,817	5	-	-	-	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	262,907	4	-	-	-	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	137,371	2	326	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	500,868	3	5,915	Subsequent Collection	2,072	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	\$ 106,043	5	\$ -	-	\$ 911	\$ -
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	602,781	4	-	-	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,953,840	4	-	-	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	1,277,476	5	-	-	-	-
Foxconn Interconnect Technology Limited	HeNan FuChi Technology Co., Ltd.	Subsidiary	152,713	3	-	-	-	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	116,426	5	206	Subsequent Collection	1,946	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	3,212,857	2	70,718	Subsequent Collection	5,035	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	276,651	7	-	-	3,810	-
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	165,047	3	816	Subsequent Collection	456	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	404,934	2	5,052	Subsequent Collection	2,592	152
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	365,328	2	45,337	Subsequent Collection	45,337	137
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	377,319	3	2,106	Subsequent Collection	1,655	141
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	257,019	3	6,112	Subsequent Collection	7,357	96
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	208,774	5	1	Subsequent Collection	-	78
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	14,325,690	4	3,158	Subsequent Collection	3,158	-
Jusda International Limited	Jusda International Logistics (Taiwan) Co., Ltd.	Subsidiary	128,546	1	-	-	-	-
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	185,226	2	-	-	-	-
Jusda International Limited	Fusing International Inc.	Subsidiary	127,830	2	-	-	-	-
Jusda International Limited	Sharp Jusda Logistics Corp.	Subsidiary	2,326,212	1	-	-	-	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	526,425	1	-	-	-	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	570,680	-	-	-	-	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	1,041,558	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Jusda International Limited	Shanghai Joyspeed global cargo Co., Ltd.	Subsidiary	\$ 234,634	1	\$ -	-	\$ -	\$ -
Jusda International Limited	Innolux USA Inc.	Other related party	694,052	1	-	-	-	260
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	526,854	1	-	-	526,854	-
Ecmms Precision Singapore Pte. Ltd.	Competition Team Technology Usa Inc.	Subsidiary	11,653,497	1	-	-	3,895,909	-
Ecmms Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,000,179	1	-	-	654,195	-
Ecmms Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	283,049	2	-	-	34,504	106
Jinchen Hongren Technology Co., Ltd	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	281,742	3	88,616	Subsequent Collection	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	12,791,121	3	-	-	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	117,512	5	-	-	-	-
Jin Ji Full Precision Machinery (WuHan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	111,733	1	-	-	47,965	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	1,562,542	-	4	Subsequent Collection	44,064	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	10,345,677	5	2,864	Subsequent Collection	347,057	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	2,428,841	2	196,109	Subsequent Collection	97,225	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology Cz S.R.O.	Subsidiary	488,282	3	7,138	Subsequent Collection	6,623	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	2,533,833	1	27,993	Subsequent Collection	113,763	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	765,791	-	56,619	Subsequent Collection	25,115	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	2,269,177	5	8,281	Subsequent Collection	157,531	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	2,302,673	3	6,918	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	987,748	2	24,724	Subsequent Collection	85,805	-
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	691,742	-	349,005	Subsequent Collection	674,777	-
Foxconn Oe Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	120,379	4	76,023	Subsequent Collection	7,263	-
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	493,621	4	297,974	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	331,831	10	5,083	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	\$ 316,390	10	\$ -	-	\$ -	\$ -
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	30,899,566	10	10,339,360	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	518,196	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	480,525	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	231,152	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	363,027	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	714,312	2	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	9,161,925	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	198,835	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	607,842	-	-	-	-	-
Lankao Yufu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	135,804	-	-	-	42,126	-
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	1,088,989	1	-	-	581,490	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industry Co., Ltd.	Subsidiary	1,377,938	2	1,705	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	2,027,592	2	53,098	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,419,052	2	829,783	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	2,685,473	2	137,481	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	1,418,698	2	1,094,835	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	13,563,943	1	1,354,629	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	2,364,619	2	598,662	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	84,941,349	3	34,985,456	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	495,225	2	31,771	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	1,257,991	3	154	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	490,972	1	17,525	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhou Kou) Co., Ltd	Subsidiary	\$ 798,670	2	\$ 308,488	Subsequent Collection	\$ -	\$ -
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	760,254	1	760,254	Subsequent Collection	310,518	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,086,088	1	1,086,088	Subsequent Collection	-	-
Sharp Jusda Logistics Corp.	Sharp Jusda Logistics Corporation (US)	Subsidiary	964,152	-	-	-	800,401	-
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	741,719	2	-	-	741,579	278
Sharp Jusda Logistics Corp.	Sharp Marketing Japan Corporation	Affiliate	154,482	2	-	-	154,482	58
Sharp Jusda Logistics Corp.	Sakai Display Products Corporation	Affiliate	341,349	-	-	-	216,714	128
Sharp Jusda Logistics Corp.	SHARP (PHILS.) CORPORATION	Affiliate	114,479	1	-	-	69,570	43
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	630,173	3	-	-	-	-
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	148,192,335	1	49,374,020	Subsequent Collection	-	-
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	5,302,078	2	633,463	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	607,508	4	316,725	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	108,212	3	-	-	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	586,484	3	151,635	Subsequent Collection	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	14,824,019	4	-	-	-	-
Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	56,622,422	3	5,827,262	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	14,695,063	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	9,592,346	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	4,543,584	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	207,940	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	492,164	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	7,043,712	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	3,100,571	3	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	\$ 132,874	1	\$ -	-	\$ -	\$ -
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	665,665	2	63,737	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	3,315,328	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	342,596	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	1,075,381	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	3,772,824	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	55,170,012	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	293,776	3	65,947	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	127,345	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	40,292,103	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	279,589	9	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	11,750,365	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	200,004	2	-	-	-	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,088,263	-	-	-	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	182,662	-	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	14,671,208	1	1,609,919	Subsequent Collection	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	223,212	10	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	419,350	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	331,080	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	268,379	4	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	1,688,569	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	263,261	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	3,923,116	5	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	\$ 1,224,821	2	\$ -	-	\$ -	\$ -
Fulian Technology (Shanxi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	1,422,615	-	-	-	-	533
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	304,207	4	1,114	Subsequent Collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,911,975	1	124	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	225,372	10	115,409	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	190,730	10	163,740	Subsequent Collection	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	114,008,505	4	45,887,227	Subsequent Collection	5,933,175	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	964,118	3	964,118	Subsequent Collection	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	825,514	10	-	-	-	-
IPL International Limited	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	330,883	10	261,979	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	194,434	10	16,889	Subsequent Collection	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	883,966	1	-	-	892	-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	108,941	1	-	-	-	-
Jusda Supply Chain Management Corporation	Innolux USA Inc.	Other related party	126,634	-	91,011	Subsequent Collection	-	47
Afe, Inc.	FII USA Inc.	Subsidiary	142,552	-	51,061	Subsequent Collection	-	-
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	15,362,507	1	-	-	8,098,188	-
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	129,315	2	-	-	80,619	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	106,365	1	-	-	70,462	-
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	296,200	2	-	-	170,285	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	267,952	1	-	-	-	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	272,563	1	-	-	85,545	-
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	125,456	1	-	-	68,411	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,073,545	2	-	-	369,649	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	\$ 738,490	1	\$ -	-	\$ 328,580	\$ -
Fortunebay Technology Pte. Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	910,625	1	-	-	255,392	-
Fortunebay Technology Pte. Ltd.	Shenzhen FuLian Fugui Precision Industry Co., Ltd.	Subsidiary	630,681	2	-	-	246,947	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	989,189	2	-	-	441,186	-
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	133,444	1	-	-	32,283	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	2,567,552	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	309,732	4	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	380,045	4	180,796	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	731,746	2	7,743	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	561,877	2	407,246	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	100,496	-	36,241	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	179,317	3	52,182	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	940,122	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	143,187	3	19,865	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	114,211	5	-	-	-	43
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	117,146	5	90,061	Subsequent Collection	-	-
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	247,963	2	-	-	111,825	-
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	273,244	1	-	-	102,079	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	308,081	-	-	-	106,581	-
FII USA INC.	Ingrasys Technology USA Inc.	Subsidiary	170,361	1	56,787	Subsequent Collection	-	-
FE Holdings USA, Inc.	FII USA Inc.	Subsidiary	115,335	-	94,405	Subsequent Collection	-	-
Fulian Technology (Lankao) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	Subsidiary	102,438	-	102,438	Subsequent Collection	102,438	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	2,509,257	8	2,509,257	Subsequent Collection	2,509,257	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	38,883,295	2	15,488,075	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shunyun Technology (Ha Noi,Vietnam) Limited	Shunyun Technology Holdings Limited	Subsidiary	\$ 219,239	2	\$ -	-	\$ 536,405	\$ -
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	580,516	1	-	-	-	218
Sharp Jusda Logistics Corporation (US)	Sharp Nec Display Solutions Of America, Inc.	Affiliate	206,547	1	-	-	-	77
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	105,836	3	96,435	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	493,444	3	9,914	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	421,736	3	143,963	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	193,999	-	36,220	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd	Subsidiary	238,155	-	43,904	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	138,461	-	3,748	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	247,078	-	203,372	Subsequent Collection	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Technology (ShanXi) Co., Ltd.	Subsidiary	109,475	-	65,918	Subsequent Collection	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Fulian Precision Electronics (TianJin) Co., Ltd.	Subsidiary	764,336	1	680,799	Subsequent Collection	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	453,242	5	198,327	Subsequent Collection	431,948	-
Fulian Technology (Zhou Kou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	670,529	4	330,235	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	34,615,794	1	-	-	7,409,499	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	5,005,033	1	78	Subsequent Collection	1,841,676	-
Sound Solutions (Zhenjiang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	393,141	5	1	Subsequent Collection	2,235	-
Foxconn Technology Service And Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	124,912	10	1,805	Subsequent Collection	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	186,371	2	-	-	11,242	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	590,702	5	29,510	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	450,724	1	-	-	215,030	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,235,842	3	519,414	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2022	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	\$ 22,078,208	4	\$ 9,391,561	Subsequent Collection	\$ -	\$ -
Jusda International Supply Chain Management (Vietnam) Company Limited	FIH (Hong Kong) Limited	Subsidiary	124,186	1	-	-	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	132,418	1	-	-	6,222	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	219,936	1	-	-	23,337	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	193,250	1	-	-	12,195	-
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria E Comercio Ltda.	Subsidiary	304,106	5	-	-	302,951	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	293,472	1	-	-	52,880	-
Competition Team Technology (Vietnam) Company Limited	Ecmms Precision Singapore Pte. Ltd.	Subsidiary	625,148	1	-	-	183,720	-
Fukang Technology Company Limited	FIH (Hong Kong) Limited	Subsidiary	531,242	1	-	-	80,708	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Significant inter-company transactions during the reporting period
September 30, 2022

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	\$ 227,881,671	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	85,727,634	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	79,211,849	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd. - Singapore	Subsidiary	Purchases	312,100,308	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd. - Singapore	Subsidiary	Accounts payable	131,824,449	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	102,874,357	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	258,282,026	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	204,761,735	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	70,743,200	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	262,978,590	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	134,279,509	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	102,874,357	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	514,266,822	Note 3	11
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	326,919,801	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Other receivables	151,856,278	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiary	Purchases	981,207,298	Note 3	21
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd.	Subsidiary	Accounts payable	464,162,921	Note 3	11
1	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	75,427,887	Note 3	2
2	Triple Win Technology(ShenZhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	64,464,041	Note 3	1

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	\$ 358,191,113	Note 3	8
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	124,698,439	Note 3	3
4	Fulian Precision Electronics (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	49,997,271	Note 3	1
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	476,628,743	Note 3	10
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	288,968,840	Note 3	7
6	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	82,824,483	Note 3	2
6	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	49,995,757	Note 3	1
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,188,790,377	Note 3	26
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	442,600,402	Note 3	10
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	183,341,667	Note 3	4
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	108,538,795	Note 3	2
9	Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	94,355,633	Note 3	2
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	296,989,461	Note 3	6
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	113,319,916	Note 3	3
11	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Usa Inc.	Subsidiary	Sales	50,581,422	Note 3	1
12	Fulian Yuzhan Technology (Henan) Co., Ltd	IPL International Limited	Subsidiary	Sales	75,320,150	Note 3	2
13	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	152,222,241	Note 3	3
13	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	84,941,349	Note 3	2
14	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	441,975,056	Note 3	10
14	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	148,192,335	Note 3	3
15	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	Sales	55,450,736	Note 3	1
15	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	95,684,935	Note 3	2

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 4)
				General ledger account	Amount	Transaction terms	
15	Shenzhen Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	\$ 56,622,422	Note 3	1
16	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Usa Inc.	Subsidiary	Sales	50,143,895	Note 3	1
16	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Usa Inc.	Subsidiary	Accounts receivable	55,170,012	Note 3	1
16	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	47,922,239	Note 3	1
17	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	336,951,050	Note 3	7
17	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	114,008,505	Note 3	3
18	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	48,505,446	Note 3	1
19	Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	94,039,074	Note 3	2

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: The aforementioned transactions with related parties were based on the financial statements of the company for the same period which was reviewed by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees
September 30, 2022

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

				Initial investment amount		Shares held as at September 30, 2022				Investment income		
										Net profit (loss) of the investee for the nine-month period ended September 30,	(loss) recognised by the Company for the nine-month period ended September 30,	
				Balance as at September 30, 2022	Balance as at December 31, 2021		Ownership (%)	Book value		2022	2022	
Investor	Investee	Location	Main business activities			Number of shares						Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	\$ 222,516,166	\$ 230,694,843	7,809,628,748	100	\$ 1,468,529,894	\$	90,854,445	\$ 91,580,526	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	39,865,078	34,432,479	144,900,000	22	50,639,376		3,545,813	1,170,436	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	15,799,961		460,745	459,407	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	25,632,870		1,307,029	1,280,482	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	5,497,500	2,998,500	1,413,630,000	100	23,065,481		1,345,569	1,345,569	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	19,472,244		175,374	175,374	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	62,729,875		4,910,412	4,910,412	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	11,440,661		1,026,540	1,026,540	
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	978,696		91,702	91,215	
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	671,846		321,564	321,532	
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	10,195,329		3,427,527	332,014	Note 1 、 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	48,628,821	48,092,764	1,589,603,904	100	66,434,753 (		6,655,146) (	6,655,146)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2022			Net profit (loss) of the investee for the nine-month period ended September 30, 2022	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2022	Footnote
				Balance as at September 30, 2022	Balance as at December 31, 2021	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	\$ 2,249,500	\$ 1,611,500	405,478,900	100	\$ 5,711,537	\$ 256,050	\$ 256,050	
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	4,726,997	261,899	261,899	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	13,757,514	13,757,514	451,837,543	39	13,323,750	(14,783)	(176,346)	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	1,382,995	(2,491)	(2,491)	
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	2,779,008	1,131,343	196,669	Note 1 、 3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	8,406,411	2,554,411	847,100,000	100	8,068,528	82,876	82,876	
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	950,626	12,618	9,439	
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	(13,574)	-	(11,855)	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	439,270	(6,061)	(3,915)	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	30	8,756,495	(4,168,503)	(1,227,958)	Note 7
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	170,614	170,614	503,768	-	190,427	3,272,779	5,616	Note 1 、 8

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2022			Net profit (loss) of the investee for the nine-month period ended September 30, 2022	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2022	Footnote
				Balance as at September 30, 2022	Balance as at December 31, 2021	Number of shares	Ownership (%)	Book value			
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	\$ 7,944,000	794,400,000	51	\$ 6,946,453	(\$ 773,772)	(\$ 394,636)	
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Design, manufacture and components and sale of electronic software	3,760,000	3,170,000	376,000,000	100	3,376,628	(369,082)	(369,082)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		420,422	379,397	-	-	232,079	134,842	46,283	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	20,164,627	24,973,175	76,655,069	12	26,665,395	3,545,813	616,875	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	20,448,197	3,427,527	663,795	Note 2 ∙ 12
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	796,436	1,131,343	55,002	Note 3 ∙ 12
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	CyberTAN Technology, Inc.	Taiwan	Manufacture, design and marketing of wireless network equipment	239,339	357,397	23,521,696	7	376,976	(143,596)	(14,532)	Note 12
Hyield, Hon Yuan, Bao Shin and Hon Chi	G-TECH Optoelectronics Corporation	Taiwan	Manufacture of glass, glass products and electronics components	1,538,265	1,669,704	42,664,686	19	237,255	(200,208)	(45,568)	Note 12
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	15	1,796,736	1,927,341	298,306	Note 12
Hyield, Hon Yuan, Bao Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	1,282,650	1,282,650	36,249,744	34	4,539,978	3,272,779	407,436	Note 8 ∙ 12

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2022			Net profit (loss) of the investee for the nine-month period ended September 30, 2022	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2022	Footnote
				Balance as at September 30, 2022	Balance as at December 31, 2021	Number of shares	Ownership (%)	Book value			
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	\$ 913,762	49,928,316	100	\$ 80,385	\$ 4,973	\$ 4,973	Note 12
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	111,267	(6,431)	(47,148)	Note 12
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	569,660	(82,570)	(82,570)	Note 12
Bao Shin, Hyield, Hon Yuan and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	859,464	863,956	46,195,106	25	3,847,618	2,970,778	581,599	Note 12
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	47,111,359	21	546,098	1,610	340	Note 12
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	197,060	353,120	9,853,000	7	175,840	(73,335)	(1,713)	Note 11 、 12
Bao Shin, Hyield, and Lin Yih	Healthconn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	563,727	48,011	26,140	Note 12
Bao Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third generation mobile telecom services	3,045,178	3,045,178	302,022,004	7	1,911,187	(4,168,503)	(295,980)	Note 7 、 12

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2022			Net profit (loss) of the investee for the nine-month period ended September 30, 2022	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2022	Footnote
				Balance as at September 30, 2022	Balance as at December 31, 2021	Number of shares	Ownership (%)	Book value			
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	\$ 208,843	(\$ 45,045)	(\$ 13,293)	Note 12
Bao Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	978,259	993,848	20,325,493	26	507,562	(146,447)	(45,194)	Note 12
Bao Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,734,009	135,000	1,734,000,000	51	1,717,408	(78,473)	(37,354)	Note 12
Bao Shin	Dynamic Computing Technology Co., Ltd	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	1,020,000	120,000	102,000,000	100	1,078,132	35,394	30,676	Note 12
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		7,608,676	3,089,196	-		8,497,186	1,367,860	782,059	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 34.06% of Sharp Corporation's outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 36.89% of Asia Pacific Telecom Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 34.66% 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: In April 2022, FIH Mobile Limited had disposed all of equity interests in the Advanced Optoelectronic Technology, Inc.

Note 12: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bao Shin International Investment Co., Ltd. is referred to as Bao Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih and Hon Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

Note 13: Because the foreign holding investee companies prepare consolidated financial statements only, the disclosure of the company's investments over which the Company has significant influence or control, directly or indirectly, is only disclosed to the level of the holding company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investments in Mainland China
For the nine-month period ended September 30, 2022

Table 10

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, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2022	Net income of investee for the nine-month period ended September 30, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2022	Book value of investments in Mainland China as of September 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2022	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	\$ 2,184,400	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 7,523)	64	(\$ 4,781)	\$ 7,697,906	\$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,665,288	(2)	158,750	-	-	158,750	28,671	100	28,671	575,066	138,430	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,668,010	(2)	-	-	-	-	1,058,772	64	672,893	13,122,069	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,931,670	(2)	95,250	-	-	95,250	39,943	100	39,943	1,652,960	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,025,900	(2)	-	-	-	-	(516,298)	64	(328,129)	6,155,859	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	476,250	(2)	-	-	-	-	33,781	100	33,781	781,619	-	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, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2022	Net income of investee for the nine-month period ended September 30, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2022	Book value of investments in Mainland China as of September 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2022	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	\$ 1,416,050	(2)	\$ 158,750	\$ -	\$ -	\$ 158,750	(\$ 1,103,886)	71.27	(\$ 796,956)	\$ 5,402,389	\$ 226,695	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,524,000	(2)	-	-	-	-	2,719,501	71.27	1,963,357	9,978,838	-	Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,365,750	(2)	-	-	-	-	9,216,508	100	9,216,508	149,846,006	1,111,885	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,937,000	(2)	1,778,000	-	-	1,778,000	101,005	71.27	72,921	3,659,245	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	381,000	(2)	-	-	-	-	19,272	100	19,272	879,614	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	365,125	(2)	-	-	-	-	10,322	100	10,322	1,152,051	68,898	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,730,500	(2)	-	-	-	-	1,036,600	100	1,036,600	11,481,869	86,360	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, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2022	Net income of investee for the nine-month period ended September 30, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2022	Book value of investments in Mainland China as of September 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2022	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	\$ 4,635,500	(2)	\$ 920,750	\$ -	\$ -	\$ 920,750	\$ 121,577	100	\$ 121,577	\$ 7,048,603	\$ -	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	182,563	(2)	-	-	-	-	34,704	100	34,704	436,124	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	21,177,250	(2)	11,144,250	-	-	11,144,250	(644,617)	100	(644,617)	33,168,944	-	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	1,365,250	(2)	1,365,250	-	-	1,365,250	3,703,693	100	3,703,693	15,325,428	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	396,875	(2)	-	-	-	-	7,325	100	7,325	573,501	-	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	7,253,288	(2)	-	-	-	-	972,097	100	972,097	16,902,009	-	Note 2

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ShunSin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	\$ 3,030,692	(2)	\$ 777,875	\$ -	\$ -	\$ 777,875	\$ 133,794	60	\$ 79,634	\$ 5,380,046	\$ -	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,588,750	(2)	793,750	-	-	793,750	697,555	100	697,555	19,696,145	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	317,500	(2)	-	-	-	-	6,257	100	6,257	470,057	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,676,400	(2)	-	-	-	- (	259,342)	64	(164,822) (	2,369,014)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	389,152	(2)	-	-	-	-	54,027	70	37,819	376,326	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	301,784	(2)	158,750	-	-	158,750 (	17)	100	(17)	9,545	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	5,207,000	(2)	1,041,012	-	-	1,041,012	119,555	100	119,555	5,671,571	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,818,508	(2)	20,638	-	-	20,638	827,681	100	827,681	7,038,712	-	Note 2

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Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	\$ 3,149,600	(2)	\$ -	\$ -	\$ -	\$ -	\$ 72,486	100	\$ 72,486	\$ 5,222,443	\$ -	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,451,850	(2)	5,397,500	-	-	5,397,500	237,028	71.27	171,124	8,969,949	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	15,033,625	(2)	2,282,653	-	-	2,282,653	4,094,505	100	4,094,505	52,759,369	-	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	10,380,109	(2)	-	-	-	-	14,671,461	27.33	4,009,886	23,096,321	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,381,250	(2)	-	-	-	- (	140,425)	64 (	89,246)	1,900,488	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,097,125	(2)	-	-	-	- (	1,019,200)	64 (	647,743)	9,690,848	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	635,000	(2)	-	-	-	-	24,144	100	24,144	690,481	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,296,400	(2)	6,124,575	-	-	6,124,575	2,535,852	100	2,535,852	25,371,050	-	Note 2

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Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	\$ 2,247,900	(2)	\$ -	\$ -	\$ -	\$ -	\$ 2,273,452	100	\$ 2,273,452	\$ 46,581,589	\$ -	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	555,625	(2)	-	-	-	-	48,597	64	30,885	316,909	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,016,000	(2)	-	-	-	-	(30,666)	100	(30,666)	1,046,594	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,905,000	(2)	1,905,000	-	-	1,905,000	53,780	100	53,780	916,186	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,676,632	(2)	-	-	-	-	5,051	69.23	3,497	1,184,411	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	12,541,250	(2)	8,413,750	-	-	8,413,750	4,588,688	100	4,588,688	20,659,281	-	Note 2
Fuhua jie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,651,250	(2)	3,651,250	-	-	3,651,250	46,510	100	46,510	2,835,822	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	365,125	(2)	317,500	-	-	317,500	6,010	100	6,010	385,265	-	Note 2

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Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	\$ 11,747,500	(2)	\$ 11,747,500	\$ -	\$ -	\$ 11,747,500	\$ 25,199,002	100	\$ 25,199,002	\$ 310,339,522	\$ -	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Manufacturing and sales of precision die stamping, precision die opening, standardised modules, precision hardware, digital electronics (MP3, MP4, and digital photo frames, etc.) and plastic products	52,857	(2)	-	-	-	-	23,020	26	5,918	22,719	-	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	685,217	(2)	-	-	-	- (	4,152)	26	(1,067)	75,333	-	Note 2

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Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardized modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/export of products	\$ 1,723,805	(2)	\$ -	\$ -	\$ -	\$ -	\$ 333,071	26	\$ 85,633	\$ 790,035	\$ -	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	140,597	(2)	-	-	-	-	19,474	26	5,007	60,766	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	414,242	(2)	63,500	-	-	63,500	(252,990)	5.76	-	63,500	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,053,138	(2)	6,053,138	-	-	6,053,138	1,051,692	100	1,051,692	11,120,712	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	445,931	(2)	82,550	-	-	82,550	(13,918)	8.88	-	82,550	-	Note 2

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Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	\$ 63,500,000	(2)	\$ 53,975,000	\$ -	\$ -	\$ 53,975,000	\$ 10,395,059	100	\$ 10,395,059	\$ 152,268,643	\$ -	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	30,162,500	(2)	15,875,000	-	-	15,875,000	6,897,782	100	6,897,782	80,077,757	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,270,000	(2)	317,500	-	-	317,500	238,013	71.27	171,835	1,737,892	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,778,500	(2)	539,750	-	-	539,750	6,589	100	6,589	2,031,113	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	476,250	(2)	476,250	-	-	476,250	32,459	100	32,459	376,096	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,651,000	(2)	1,651,000	-	-	1,651,000	133,645	100	133,645	2,838,489	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,587,500	(2)	1,270,000	-	-	1,270,000	(33,209)	100	(33,209)	1,291,934	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,587,500	(2)	-	-	-	-	(3,428)	64	(2,179)	946,352	-	Note 2

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WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	\$ 3,898,853	(2)	\$ 972,789	\$ -	\$ -	\$ 972,789	(\$ 146,065)	100	(\$ 146,065)	\$ 746,916	\$ -	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery	1,746,250	(2)	1,746,250	-	-	1,746,250	(48,049)	100	(48,049)	1,040,892	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	635,000	(2)	-	-	-	-	207,442	64	131,838	1,274,781	-	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	1,206,500	(2)	1,206,500	-	-	1,206,500	155,630	100	155,630	4,081,527	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	95,250	(2)	126,173	-	-	126,173	12	100	12 (	92,302)	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	190,500	(2)	-	-	-	-	2,864	100	2,864	231,286	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	10,119,655	(2)	809,625	-	-	809,625	3,105,960	22.54	700,083	8,510,709	-	Note 2

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Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	\$ 270,606	(2)	\$ 175,260	\$ -	\$ -	\$ 175,260	(\$ 4,608)	100	(\$ 4,608)	\$ 192,456	\$ -	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	508,635	(2)	432,340	-	-	432,340	(7,287)	85	(6,194)	338,219	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	50,800	(2)	50,800	-	-	50,800	(905)	85	(769)	49,750	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipments	6,350	(2)	-	-	-	-	5,120	87.98	4,505	211,900	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	139,700	(2)	-	-	-	-	(74,759)	51	(38,127)	435,552	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,301,750	(2)	1,301,750	-	-	1,301,750	29,413	99.38	29,231	706,591	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	95,250	(2)	-	-	-	-	51,045	71.27	36,852	222,729	-	Note 2

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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)	\$ 1,860,743	(2)	\$ 635,000	\$ -	\$ -	\$ 635,000	(\$ 103,979)	100	(\$ 103,979)	\$ 484,987	\$ -	Note 2
Ur Materials (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrilebutadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	381,000	(2)	381,000	-	-	381,000	251,420	100	251,420	1,450,447	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	88,838,412	(2)	27,318,643	-	-	27,318,643	51,481,149	84.09	43,240,794	456,130,109	11,947,749	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	476,250	-	-	476,250	(1,273)	100	(1,273)	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	447,300	(2)	87,203	-	-	87,203	36,117	100	36,117	695,713	-	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	\$ 10,118,420	(2)	\$ 1,621,472	\$ -	\$ -	\$ 1,621,472	\$ 2,985,013	65.53	\$ 1,956,073	\$ 15,066,696	\$ -	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	464,297	(2)	-	-	-	- (	31,904)	31.11	(9,925)	637,609	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	952,500	(2)	238,125	-	-	238,125	75,841	100	75,841	1,631,817	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	581,154	(2)	63,500	-	-	63,500 (	3,099)	9.45	-	63,500	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,288	(2)	20,793	-	-	20,793	1,006	40	402	8,052	-	Note 2 、 3

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Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	\$ 793,750	(2)	\$ 793,750	\$ -	\$ -	\$ 793,750	\$ 212,203	100	\$ 212,203	\$ 1,441,321	\$ -	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	368,421	(2)	285,750	-	-	285,750	-	53.98	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	222,250	-	-	222,250	-	100	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	381,000	(2)	381,000	-	-	381,000	78,497	100	78,497	620,359	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	439,256	(2)	439,256	-	-	439,256	(62,781)	100	(62,781)	172,809	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	218,898	(2)	254,000	-	-	254,000	7,372	100	7,372	324,541	-	Note 2

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Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacture of Electric conductors for a voltage not exceeding 1000V	\$ 158,750	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 71,774)	71.27	(\$ 51,818)	\$ 49,725	\$ -	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	72,745	(2)	4,443	-	-	4,443	(9,516)	5	-	4,443	-	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	952,500	(2)	139,700	-	-	139,700	6,281	96.23	6,044	201,655	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	576,747	(2)	95,250	-	-	95,250	-	6.38	-	95,250	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,878	(2)	9,850	-	-	9,850	(1,542)	9.45	-	9,850	-	Note 2

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First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	\$ 333,375	(2)	\$ 333,375	\$ -	\$ -	\$ 333,375	\$ 16,179	96.23	\$ 15,570	\$ 323,231	\$ -	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	1,111,250	(2)	1,111,250	-	-	1,111,250	104,210	100	104,210	2,940,040	-	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,111,250	(2)	1,111,250	-	-	1,111,250	30,017	100	30,017	1,380,535	-	Note 2

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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	\$ 5,240,230	(2)	\$ 7,937,500	\$ -	\$ -	\$ 7,937,500	\$ 74,427	83.13	\$ 61,871	\$ 3,962,275	\$ -	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	952,500	(2)	952,500	-	-	952,500	13,670	100	13,670	977,389	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,328,287	(2)	11,747,500	-	-	11,747,500	730,655	100	730,655	10,883,958	-	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	433,935	(2)	119,063	-	-	119,063	158,321	100	158,321	1,312,352	-	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	\$ 26,670	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 15,310)	37.88	(\$ 5,799)	(\$ 32,159)	\$ -	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	2,133,240	(2)	-	-	-	-	950,380	26.57	252,535	732,196	-	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	\$ 4,021,808	(2)	\$ -	\$ -	\$ -	\$ -	\$ 57,586	100	\$ 57,586	\$ 4,049,248	\$ -	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	89,460	(2)	64,719	-	-	64,719	23,752	70	16,626	147,533	-	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	83,216	(2)	-	-	-	- (	8,992)	9.45	- (	52,489)	-	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	1,587,500	(2)	-	-	-	- (	5,450)	100	(5,450)	208,285	-	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	\$ -	(2)	\$ 5,397,500	\$ -	\$ -	\$ 5,397,500	\$ -	-	\$ -	\$ -	\$ -	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	207,439	(2)	126,968	-	-	126,968	2,354	53.33	1,255	43,428	-	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	147,796	(2)	-	-	-	- (	36,169)	64	(22,987)	(658,807)	-	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	\$ 13,904,767	(2)	\$ 41,874	\$ -	\$ -	\$ 41,874	\$ -	3.30	\$ -	\$ 41,874	\$ -	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 selfproduced products, machine, electrical equipment, electronic products and software, communication products and software	1,303,860	(2)	-	-	-	-	245,093	59.52	145,879	979,812	-	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	\$ 330,120	(2)	\$ -	\$ -	\$ -	\$ -	\$ 37,130	35.64	\$ 13,403	\$ 232,786	\$ -	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

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Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	\$ 47,625	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 1,027)	100	(\$ 1,027)	\$ 4,463	\$ -	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	10,042	(2)	4,906	-	-	4,906	(1,784)	50	(892)	(1,223)	-	Note 2
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	729,768	(2)	-	-	-	-	1,412	37.96	536	274,674	-	Note 2

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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	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ 35	50	\$ 18	\$ -	\$ -	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	1,050,003	(2)	-	-	-	-	(59,389)	100	(59,389)	346,256	-	Note 2

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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	\$ 313,299	(2)	\$ -	\$ -	\$ -	\$ -	(\$ 30,960)	100	(\$ 30,960)	\$ 168,294	\$ -	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	539,750	(2)	-	-	-	-	120,062	22.54	27,062	108,387	-	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 aftersales service.	18,756	(2)	-	-	-	-	(2,271)	26.47	(601)	3,492	-	Note 2

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Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	\$ 2,643,405	(2)	\$ -	\$ -	\$ -	\$ -	\$ 348,411	26.57	\$ 92,580	\$ 661,226	\$ -	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	409,570	(2)	-	-	-	-	(326,351)	26.07	(85,086)	69,001	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	201,508	(2)	-	-	-	-	(33,728)	26.07	(8,794)	73,104	-	Note 2
Lanyage Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	163,828	(2)	-	-	-	-	(157,056)	26.07	(40,948)	22,653	-	Note 2

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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	\$ -	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	Note 2
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	1,332,954	(2)	-	-	-	-	(407,071)	20.13	(81,943)	131,989	-	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,163,846	(2)	-	-	-	-	(818,854)	71.27	(591,176)	(913,751)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,276,475	(2)	-	-	-	-	76,872	100	76,872	2,251,361	-	Note 2

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Epic Mems (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self-produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	\$ 57,411	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	0.82	\$ -	\$ 71,568	\$ -	Note 2
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	16,963	(2)	-	-	-	-	-	10.08	-	-	-	Note 2

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Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	\$ 3,904,297	(3)	\$ -	\$ -	\$ -	\$ -	\$ -	0.95	\$ -	\$ -	\$ -	Note 6

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					Remitted to Mainland China	Remitted back to Taiwan							
Shenzhen Mobile Drive Technology Co., Ltd	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems; research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeterwave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	\$ 387,002	(2)	\$ -	\$ -	\$ -	\$ -	\$ -	63.43	\$ -	\$ 387,002	\$ -	Note 2
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	283,668	(2)	-	-	-	-	-	2.47	-	-	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2022	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.	\$ 207,793,568	\$ 395,923,217	\$ -

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

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

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US\$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of September 30, 2022.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US\$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of September 30, 2022.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US\$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of September 30, 2022.

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 System 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 Investment Commission, MOEA of an investment of US\$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.
29. 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.
30. 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.
31. The Company was approved by Investment Commission, MOEA of an investment of US\$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.
32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US\$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
33. The Company was approved by Investment Commission, MOEA of an investment of US\$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.
34. The Company was approved by Investment Commission, MOEA of an investment of US\$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.
35. The Company was approved by Investment Commission, MOEA of an investment of US\$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.
36. The Company was approved by Investment Commission, MOEA of an investment of US\$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.
37. The Company was approved by Investment Commission, MOEA of an investment of US\$15,000,000 in Shenzhen Hongzhi yun chuang Technology Co., Ltd, which was liquidated in June 2022.
38. The Company was approved by Investment Commission, MOEA of an investment of US\$856,750 in Yuan Kang Agrictural Technology Co., Ltd., which was liquidated in June 2022.

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 Honggunsheng 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 Fulian Yuzhan Technology (Henan) Co., Ltd.. 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 Shanghai Topone Logistics Co., Ltd., 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 Futaitong International Logistics Co., Ltd., Shanghai Zhuxuntong Import & Export Shanghai Ganxing Logistics 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 Jusda Supply Chain Management 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., 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 Zhizaogu Industrial Demonstration Base Co., Ltd., Foshan Zhizaogu Innovation Center Co., Ltd., Baichang Technology Service (Tianjin) Co., Ltd., Yueyang Jusda Supply Chain Management Co.,Ltd., KunShan XinYang Real Estate Development Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Dong Guan Fu Yi Precision Industry Co., Ltd., Dongying PV Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Zhunxuntong Enterprise Service Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Precision Technology Co., Ltd., Henan Yupin Real Estate Co., Ltd., Henan Fuchi Technology Co., Ltd., Fulian Yuzhan Technology (Henan) Co., Ltd., Polight Technology (Foshan) Co., Ltd., Nanjing Futeng New Energy Automobile Technology 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 Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision electronic Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Jincheng Foxconn Intelligent Manufacturing Vocational Training School Co., Ltd., Jincheng Futaihua Precision Electronic Co., Ltd., Jincheng Hongren Technology Co., Ltd., Jin cheng Hongzhi Nano optical-mechanical-electrical institute Co., Ltd., Jincheng HongShuo intelligent technology 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 Fulitong Trading Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Shenzhen Hochichuang Technology Co., Ltd., Shenzhen Jinchangzhi Technology Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Zhuxuntong Technology Co., Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, 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., Shenzhenshi Yuzhan Precision Technology Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Smart Shell office (Shenzhen) Co., Ltd., Shenzhen Hongzhaoda Technology services Co., Ltd., Yantian Jusda Supply Chain Management Co.Ltd., Shenzhen Hengdrive Electric Co., Ltd., Shenzhen FuLian Fugui Precision Industry Co., Ltd., Shenzhen Fu Lian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Zhizaogu Industrial Internet Innovation Center Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trade 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., Fortune Manufacturing (Fujian) Digital Technology Co., Ltd., Fuxiang Private Equity Investment Fund Joint Ventur, Fumeng Electronical Technology (Heze) Co., Ltd., Fu Sheng Optoelectronics Technology(Kunshan) Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, ShanXi Yuding Precision Technology Co., Ltd., Fulian Technology (Zhou Kou) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Lankao Technology Co., Ltd., Fulian Technology (Hebi) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fu Ji Yun (Shenzhen) Technology Co., Ltd., Fulian Intelligent Workshop (Zhengzhou) Co., Ltd., Flow Vision Technology Company, Fuhong Cloud Computing (Tianjin) Co., Ltd., FuYun Acoustics Technology (Shenzhen) Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Langfang Yuzhan Technology Limited, Hunan Jusda Supply Chain Management Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda SCM (Hulian) Co., Ltd., Jusda Energy Technology (Shanghai) 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., Guangzhou Jusda Supply Chain Management Co., Ltd., Ur Material Technology (Guangzhou) Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi Fumeng Innovation Technology Co., Ltd., Pan Zhou 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 Hongren Technology Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Jusda Industrial Park Development Co., Ltd., Zhengzhou Zhunxuntong technology Co., Ltd., Zhengzhou WanmaYun Elec. Technology Co., Ltd., Henyang Fuxiangyun Culture Co., Ltd., Hengyang Yuzhan Precision Technology Co.,Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Ur Industry Materials (Langfang) Co., Ltd., Ur New Materials Technology (Wuhan) Co., Ltd., Ur Hongxin Testing Technology (Dongguan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Jinan Development Property Development Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Hong Fu Cheng Technology (Tianjin) Co., Ltd., Hongfujing Precision Electronics (Tianjin) Co., Ltd., Hongfujing Precision Electronic (Kaili) Co., Ltd., Hongfujing Precision Electronics (Guiyang) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Shenzhen Fuhongji Trading Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd., Teng Yi New Energy Technology (Kunshan) Co., Ltd., Except for the investment via the holding companies in Mainland China, other investments Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

September 30, 2022

Table 11

Expressed in thousands of TWD

(Except as otherwise indicated)

						Amount								
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Balance as at September 30, 2022	Amortisation for the period	Book value	Status of guarantee	Footnote		
First debenture issue of 2014	Bank SinoPac													
Bond D		2014/03/18	10 years	Note 1	2.00	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	None			
Second debenture issue of 2014	"													
Bond D		2014/05/21	10 years	"	1.95	4,200,000	-	4,200,000	-	4,200,000	"			
Third debenture issue of 2014	"													
Bond B		2014/07/08	10 years	"	1.95	6,000,000	-	6,000,000	-	6,000,000	"			
Fourth debenture issue of 2014	"													
Bond D		2014/10/08	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)	-	-	-	"			
First debenture issue of 2015	"													
Bond E		2015/04/14	7 years	"	1.75	1,000,000	(1,000,000)	-	-	-	"			
Second debenture issue of 2015	"													
Bond F		2015/06/24	7 years	"	1.70	2,300,000	(2,300,000)	-	-	-	"			
Bond G		"	10 years	"	1.90	500,000	-	500,000	-	500,000	"			
Third debenture issue of 2015	"													
Bond G		2015/09/29	7 years	"	1.45	1,000,000	(1,000,000)	-	-	-	"			
Bond H		"	12 years	"	2.00	300,000	-	300,000	-	300,000	"			
Fourth debenture issue of 2015	"													
Bond F		2015/11/30	7 years	"	1.40	1,400,000	-	1,400,000	-	1,400,000	"			
Bond G		"	10 years	"	1.75	100,000	-	100,000	-	100,000	"			
Bond H		"	12 years	"	1.95	200,000	-	200,000	-	200,000	"			
First debenture issue of 2016	"													
Bond E		2016/06/07	6 years	"	0.88	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 E		2016/08/08	6 years	"	0.83	1,700,000	(1,700,000)	-	-	-	"			
Bond F		"	7 years	"	0.90	2,900,000	-	2,900,000	-	2,900,000	"			
First debenture issue of 2017	"													
Bond C		2017/05/17	5 years	"	1.12	4,000,000	(4,000,000)	-	-	-	"			
Bond D		"	7 years	"	1.36	900,000	-	900,000	-	900,000	"			
Bond E		"	10 years	"	1.53	400,000	-	400,000	-	400,000	"			

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance as at September 30, 2022	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount					
Second debenture issue of 2017	Bank SinoPac											
Bond D		2017/08/08	5 years	Note 1	1.04	\$ 3,100,000	(\$ 3,100,000)	\$ -	\$ -	\$ -	None	
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 B		2018/05/09	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 B		2018/07/27	4 years	"	0.80	200,000	(200,000)	-	-	-	"	
Bond C		"	5 years	"	0.87	3,900,000	-	3,900,000	-	3,900,000	"	
Bond D		"	6 years	"	0.92	500,000	-	500,000	-	500,000	"	
Bond E		"	7 years	"	1.00	2,300,000	-	2,300,000	-	2,300,000	"	
Bond F		"	10 years	"	1.30	1,400,000	-	1,400,000	-	1,400,000	"	
First debenture issue of 2019	"											
Bond A		2019/10/22	3 years	"	0.68	100,000	-	100,000	-	100,000	"	
Bond B		"	5 years	"	0.80	1,900,000	-	1,900,000	-	1,900,000	"	
Bond C		"	6 years	"	0.86	500,000	-	500,000	-	500,000	"	
Bond D		"	7 years	"	0.90	2,500,000	-	2,500,000	-	2,500,000	"	
Bond E		"	10 years	"	1.10	950,000	-	950,000	-	950,000	"	
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	"	

Table 11 Page 2

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance as at September 30, 2022	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount					
Third debenture issue of 2020	Bank SinoPac											
Bond A		2020/12/28	5 years	Note 1	0.53	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	None	
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	"	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	"	
First debenture issue of 2022	"											
Bond A		2022/05/06	3 years	"	1.05	200,000	-	200,000	-	200,000	"	
Bond B		"	5 years	"	1.15	3,500,000	-	3,500,000	-	3,500,000	"	
Bond C		"	7 years	"	1.20	800,000	-	800,000	-	800,000	"	
Second debenture issue of 2022	"											
Bond A		2022/08/18	3 years	"	1.60	3,200,000	-	3,200,000	-	3,200,000	"	
Bond B		"	5 years	"	1.67	5,400,000	-	5,400,000	-	5,400,000	"	
Bond C		"	7 years	"	1.70	1,300,000	-	1,300,000	-	1,300,000	"	
Bond D		"	10 years	"	1.85	700,000	-	700,000	-	700,000	"	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/09/23	10 years	Note 2	3.00	US\$400,000 thousand	-	US\$400,000 thousand	-	US\$400,000 thousand	"	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	5 years	"	0.52	JPY 6,000,000 thousand	JPY 6,000,000 thousand	-	-	-	"	
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	"	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount		Balance as at September 30, 2022	Amortisation for the period	Book value	Status of guarantee	Footnote
						Issued Amount	Repaid Amount					
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	10 years	Note 2	4.25	US\$300,000 thousand	\$ -	US\$300,000 thousand	\$ -	US\$300,000 thousand	None	
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 (	21,062)	13,257,380	"	
First convertible debenture issue of 2018	-	2018/02/12	5 years	"	0.00	1,500,000	-	1,500,000 (	1,573)	1,498,427	"	
First convertible debenture issue of 2021	-	2021/08/05	5 years	"	0.00	19,584,600	-	19,183,115	-	19,183,115	"	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Major Shareholders Information
September 30, 2022

Table 12

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