HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

MARCH 31, 2024 AND 2023

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 at March 31, 2024 and 2023, and the related consolidated statements of comprehensive income of changes in equity and of cash flows for the three months then ended, and notes to the consolidated financial statements, including a summary of material 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" that came into effect 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 Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of 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$511,196,860 thousand and NT$480,412,137 thousand, constituting 13.55% and 13.13% of the consolidated total assets, and total liabilities of NT$138,698,586 thousand and NT$141,700,416 thousand, constituting 6.66% and 6.89% of the consolidated total liabilities as at March 31, 2024 and 2023, respectively, and the 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$10,542,279) thousand and (NT$5,328,460) thousand, constituting 13.60% and 20.96% of the consolidated total comprehensive income for the three months then ended, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as at March 31, 2024 and 2023.

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 at March 31, 2024 and 2023, and of its consolidated financial performance and its consolidated cash flows for the three months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Hsu, Sheng-Chung Hsu, Chieh-Ju
For and on behalf of PricewaterhouseCoopers, Taiwan
May 14, 2024

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' review report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.
As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

MARCH 31, 2024, DECEMBER 31, 2023 AND MARCH 31, 2023

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	March 31, 2024 Amount	%	December 31, 2023 Amount	%	March 31, 2023 Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 1,163,447,564	31	$ 1,197,662,695	30	$ 1,119,530,444	30
1110	Financial assets at fair value through profit or loss - current	6(2)	4,288,711	-	6,668,892	-	4,127,950	-
1120	Financial assets at fair value through other comprehensive income - current	6(3)	-	-	-	-	44,305	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	137,702,383	4	145,746,084	4	30,931,329	1
1139	Financial assets for hedging - current	6(5)	-	-	-	-	377,018	-
1170	Accounts receivable, net	6(6)	700,903,868	19	856,355,266	22	675,693,085	18
1180	Accounts receivable - related parties, net	7	11,191,316	-	15,914,897	-	27,985,368	1
1200	Other receivables	6(7)(12)	51,190,976	1	61,326,685	2	60,684,807	2
1210	Other receivables - related parties	7	5,841,531	-	3,380,865	-	3,759,305	-
130X	Inventories	6(8)	753,150,052	20	730,765,401	19	813,156,931	22
1410	Prepayments	7	18,642,696	-	16,409,352	-	21,251,569	1
1470	Other current assets	6(4)	1,917,642	-	1,735,814	-	1,937,707	-
11XX	**Total current assets**		2,848,276,739	75	3,035,965,951	77	2,759,479,818	75
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	91,440,210	2	87,451,845	3	89,039,811	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	91,675,823	2	86,493,835	2	85,788,109	2
1535	Financial assets at amortised cost, net - non-current	6(4)	9,565,528	-	10,997,384	-	6,868,638	-
1550	Investments accounted for using equity method	6(9)	185,024,203	5	198,480,355	5	206,037,546	6
1600	Property, plant and equipment	6(10) and 8	410,372,115	12	393,967,393	10	366,591,156	11
1755	Right-of-use assets	6(11) and 7	45,449,544	1	41,327,924	1	41,859,238	1
1760	Investment property - net	6(13)	9,653,085	-	9,710,296	-	10,274,249	-
1780	Intangible assets	6(14)	40,473,377	1	39,601,142	1	45,442,536	1
1840	Deferred income tax assets		20,431,959	1	20,203,948	1	21,672,416	1
1900	Other non-current assets	6(12)(15) and 7	21,277,122	1	15,588,904	-	26,265,732	1
15XX	**Total non-current assets**		925,362,966	25	903,823,026	23	899,839,431	25
1XXX	**Total assets**		$ 3,773,639,705	100	$ 3,939,788,977	100	$ 3,659,319,249	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2024, DECEMBER 31, 2023 AND MARCH 31, 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	March 31, 2024 Amount	%	December 31, 2023 Amount	%	March 31, 2023 Amount	%
	Current liabilities							
2100	Short-term loans	6(16)	$ 462,965,571	12	$ 501,772,585	12	$ 490,618,650	13
2110	Short-term notes and bills payable	6(17)	52,201,491	2	61,328,531	2	60,721,118	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,590,832	-	6,881,219	-	478,518	-
2126	Financial liabilities for hedging - current	6(5)	-	-	-	-	99,845	-
2170	Accounts payable		719,177,825	19	878,934,744	22	676,585,214	19
2180	Accounts payable - related parties	7	9,616,619	-	14,184,424	-	16,402,653	-
2200	Other payables	6(18) and 7	274,776,969	7	227,364,742	6	271,261,195	7
2230	Current tax liabilities		24,189,692	1	24,744,828	1	25,276,114	1
2250	Provisions for liabilities - current	6(25)	1,661,278	-	1,557,895	-	4,107,701	-
2280	Lease liabilities - current	7	5,643,766	-	5,742,360	-	7,489,063	-
2320	Long-term liabilities, current portion	6(20)(21)	61,778,429	2	85,892,209	2	73,262,232	2
2399	Other current liabilities - other	6(19)	103,547,982	3	100,931,157	3	104,063,699	3
21XX	**Total current liabilities**		1,718,150,454	46	1,909,334,694	48	1,730,366,002	47
	Non-current liabilities							
2530	Corporate bonds payable	6(20)	243,070,000	7	230,519,100	6	220,698,554	6
2540	Long-term loans	6(21)	45,347,820	1	41,105,940	1	33,786,345	1
2550	Provisions for liabilities - non-current	6(25)	2,252,630	-	2,087,697	-	459,230	-
2570	Deferred income tax liabilities		41,734,099	1	40,673,723	1	41,160,424	1
2580	Lease liabilities - non-current	7	17,828,958	-	16,711,377	1	18,512,714	1
2600	Other non-current liabilities	6(24)	14,425,118	-	13,112,800	-	11,577,625	-
25XX	**Total non-current liabilities**		364,658,625	9	344,210,637	9	326,194,892	9
2XXX	**Total liabilities**		2,082,809,079	55	2,253,545,331	57	2,056,560,894	56
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(26)						
3110	Common stock		138,629,906	4	138,629,906	4	138,629,906	4
	Capital reserve	6(27)						
3200	Capital surplus		199,570,555	5	198,652,898	5	194,110,910	5
	Retained earnings	6(28)						
3310	Legal reserve		199,205,382	5	199,205,382	5	184,894,008	5
3320	Special reserve		82,154,208	2	82,154,208	2	89,505,893	2
3350	Unappropriated retained earnings		936,130,736	26	987,703,855	25	865,829,339	24
	Other equity interest	6(29)						
3400	Other equity interest		(65,943,663)	(2)	(113,221,953)	(3)	(72,100,140)	(2)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,489,731,930	40	1,493,109,102	38	1,400,854,722	38
36XX	Non-controlling interest	6(30)	201,098,696	5	193,134,544	5	201,903,633	6
3XXX	**Total equity**		1,690,830,626	45	1,686,243,646	43	1,602,758,355	44
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	**Total liabilities and equity**		$ 3,773,639,705	100	$ 3,939,788,977	100	$ 3,659,319,249	100

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

			Three months ended March 31			
			2024		2023	
	Items	Notes	Amount	%	Amount	%
4000	Operating revenue	6(31) and 7	$ 1,323,991,647	100	$ 1,462,437,334	100
5000	Operating costs	6(8)(35) and 7	(1,240,329,407)	(94)	(1,374,102,879)	(94)
5900	**Net operating margin**		83,662,240	6	88,334,455	6
	Operating expenses	6(35)				
6100	Selling expenses		(4,903,366)	-	(6,363,481)	-
6200	General and administrative expenses		(18,697,867)	(1)	(17,512,636)	(1)
6300	Research and development expenses		(23,310,475)	(2)	(23,935,313)	(2)
6000	**Total operating expenses**		(46,911,708)	(3)	(47,811,430)	(3)
6900	Operating profit		36,750,532	3	40,523,025	3
	Non-operating income and expenses					
7100	Interest income	6(32)	15,436,984	1	16,529,702	1
7010	Other income	6(33)	1,214,867	-	1,388,607	-
7020	Other gains and losses	6(34)	391,947	-	(4,333,832)	-
7050	Finance costs	6(37)	(10,636,440)	(1)	(14,752,023)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	(10,649,192)	(1)	(18,952,194)	(2)
7000	**Total non-operating income and expenses**		(4,241,834)	(1)	(20,119,740)	(2)
7900	**Profit before income tax**		32,508,698	2	20,403,285	1
7950	Income tax expense	6(38)	(7,636,096)	-	(6,803,936)	-
8200	**Profit for the period**		$ 24,872,602	2	$ 13,599,349	1
	Other comprehensive income					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8316	Unrealised gain on valuation of financial assets at fair value through other comprehensive income	6(29)(30)	4,109,843	-	2,323,019	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)	(673,667)	-	752,399	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(38)	(850,830)	-	(225,756)	-
8310	Other comprehensive income that will not be reclassified to profit or loss		2,585,346	-	2,849,662	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(29)(30)	50,324,029	4	9,520,565	1
8368	Loss on hedging instrument		-	-	(99,843)	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(29)	(277,141)	-	(460,899)	-
8399	Income tax related to components of other comprehensive loss that will not be reclassified to profit or loss	6(38)	-	-	14,975	-
8360	Other comprehensive income that will be reclassified to profit or loss		50,046,888	4	8,974,798	1
8300	**Other comprehensive income for the period**		$ 52,632,234	4	$ 11,824,460	1
8500	**Total comprehensive income for the period**		$ 77,504,836	6	$ 25,423,809	2
	Profit attributable to:					
8610	Owners of the parent		$ 22,008,730	2	$ 12,824,695	1
8620	Non-controlling interest		2,863,872	-	774,654	-
			$ 24,872,602	2	$ 13,599,349	1
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 69,488,405	5	$ 24,052,512	2
8720	Non-controlling interest		8,016,431	1	1,371,297	-
			$ 77,504,836	6	$ 25,423,809	2
	Earnings per share (in dollars)	6(39)				
9750	Basic earnings per share		$	1.59	$	0.93
9850	Diluted earnings per share		$	1.57	$	0.91

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

THREE MONTHS ENDED MARCH 31, 2024 AND 2023

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent											
				Retained Earnings			Other Equity Interest						
	Notes	Common stock	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total	Non-controlling interest	Total equity
2023													
Balance at January 1, 2023		$ 138,629,906	$ 193,794,160	$ 184,894,008	$ 89,505,893	$ 925,890,351	$ (96,680,590)	$ 14,526,382	$ -	$ (15,194)	$ 1,450,544,916	$ 199,986,123	$ 1,650,531,039
Profit		-	-	-	-	12,824,695	-	-	-	-	12,824,695	774,654	13,599,349
Other comprehensive income (loss)	6(29)(30)	-	-	-	-	-	8,574,351	2,724,518	(71,052)	-	11,227,817	596,643	11,824,460
Total comprehensive income (loss)		-	-	-	-	12,824,695	8,574,351	2,724,518	(71,052)	-	24,052,512	1,371,297	25,423,809
Appropriation of 2022 earnings:	6(28)												
Cash dividends		-	-	-	-	(73,473,850)	-	-	-	-	(73,473,850)	-	(73,473,850)
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(27)	-	35,345	-	-	(586,828)	-	-	-	-	(551,483)	-	(551,483)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	468,693	-	-	395	-	-	-	-	469,088	-	469,088
Disposal of investments accounted for using equity method	6(27)(29)	-	(187,288)	-	-	(2)	827	2	-	-	(186,461)	-	(186,461)
Increase in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	546,213	546,213
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	1,174,578	-	(1,174,578)	-	-	-	-	-
Balance at March 31, 2023		$ 138,629,906	$ 194,110,910	$ 184,894,008	$ 89,505,893	$ 865,829,339	$ (88,105,412)	$ 16,076,324	$ (71,052)	$ (15,194)	1,400,854,722	201,903,633	1,602,758,355
2024													
Balance at January 1, 2024		$ 138,629,906	$ 198,652,898	$ 199,205,382	$ 82,154,208	$ 987,703,855	$ (121,542,242)	$ 8,320,289	$ -	$ (15,194)	$ 1,493,109,102	$ 193,134,544	$ 1,686,243,646
Profit		-	-	-	-	22,008,730	-	-	-	-	22,008,730	2,863,872	24,872,602
Other comprehensive income	6(29)(30)	-	-	-	-	-	45,013,152	2,466,523	-	-	47,479,675	5,152,559	52,632,234
Total comprehensive income		-	-	-	-	22,008,730	45,013,152	2,466,523	-	-	69,488,405	8,016,431	77,504,836
Appropriation of 2023 earnings:	6(28)												
Cash dividends		-	-	-	-	(74,860,149)	-	-	-	-	(74,860,149)	-	(74,860,149)
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(27)	-	499,897	-	-	1,076,986	-	-	-	-	1,576,883	-	1,576,883
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	417,760	-	-	(71)	-	-	-	-	417,689	-	417,689
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(52,279)	(52,279)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	201,385	-	(201,385)	-	-	-	-	-
Balance at March 31, 2024		$ 138,629,906	$ 199,570,555	$ 199,205,382	$ 82,154,208	$ 936,130,736	$ (76,529,090)	$ 10,585,427	$ -	$ (15,194)	$ 1,489,731,930	$ 201,098,696	$ 1,690,830,626

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
THREE MONTHS ENDED MARCH 31, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Three months ended March 31 2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		$ 32,508,698	$ 20,403,285
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(13)(35)	19,473,386	18,038,627
Amortization	6(35)	792,429	1,502,027
Cost of share-based payments	6(36)	680,997	163,966
Provision (reversal of allowance) for doubtful accounts and sales discount	12(2)	1,858,269	(83,385)
(Gain) loss on disposal of property, plant and equipment, net	6(34)	(145,564)	17,266
(Gain) loss on financial assets or liabilities at fair value through profit or loss, net	6(34)	(1,153,309)	2,997,979
Share of loss of associates and joint ventures accounted for using equity method	6(9)	10,649,192	18,952,194
Loss (gain) on disposal of investments	6(34)	404	(399,914)
Interest expense	6(37)	10,428,125	14,529,623
Interest income	6(32)	(15,436,984)	(16,529,702)
Dividend income	6(33)	(310,242)	(356,175)
Gain from lease modification	6(11)	(1,177)	(361)
(Gain) loss on disposal of intangible assets	6(34)	(98)	275,799
Gain on disposal of right-of-use assets	6(11)	(15,978)	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(2,859,407)	(5,402,583)
Hedging instruments		-	(377,016)
Notes receivable		(300,252)	84,225
Accounts receivable		166,083,178	388,122,890
Accounts receivable - related parties		4,948,081	9,791,189
Other receivables		3,806,565	(1,435,709)
Inventories		(7,975,525)	129,266,500
Prepayments		(8,624,441)	(3,971,474)
Changes in operating liabilities			
Accounts payable		(169,433,036)	(376,103,690)
Accounts payable - related parties		(4,723,677)	(2,291,663)
Other payables		(15,325,355)	(45,436,981)
Provisions for liabilities		268,316	216,525
Contract liabilities		3,643,319	(1,336,840)
Other current liabilities		(2,391,149)	(5,039,747)
Accrued pension liabilities		12,431	(62,281)
Cash inflow generated from operations		26,457,196	145,534,574
Income taxes paid		(8,209,698)	(5,215,265)
Net cash flows from operating activities		18,247,498	140,319,309

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Three months ended March 31 2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		$ (236,433)	$ (2,328,538)
Proceeds from disposal of financial assets at fair value through profit or loss		752,431	87,977
Disposal (acquisition) of financial assets at amortised cost - current		14,025,577	(9,896,163)
Acquisition of financial assets at amortised cost - non-current		(1,241,177)	(686,805)
Proceeds from disposal of financial assets at amortised cost - non-current		-	3,085,600
Acquisition of financial assets at fair value through other comprehensive income		(50,000)	(437,055)
Proceeds from disposal of financial assets at fair value through other comprehensive income		631,295	1,240,816
(Increase) decrease in other receivables due from related parties		(106,586)	157,634
(Increase) decrease in other current assets		(181,827)	1,121,687
Proceeds from disposal of subsidiaries		-	525,648
Acquisition of investments accounted for using equity method		(727,805)	(172,585)
Proceeds from disposal of investments accounted for using equity method		-	676,967
Return of capital from investments accounted for using equity method	6(9)	4,887,597	11,946,290
Acquisition of property, plant and equipment	6(40)	(33,178,525)	(25,098,534)
Proceeds from disposal of property, plant and equipment	6(40)	1,719,723	1,330,548
Proceeds from disposal of investment properties		5,103	2,825
Acquisition of right-of-use assets		(2,317,333)	(922,572)
Proceeds from disposal of right-of-use assets		21,943	-
Acquisition of intangible assets		(632,346)	(383,342)
Proceeds from disposal of intangible assets		173	492
Decrease in other non-current assets		253,552	776,623
Dividends received		2,309,768	966,252
Interest received		22,032,858	13,295,687
Other investing activities		725,068	89,128
Net cash flows from (used in) investing activities		8,693,056	(4,621,420)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans		(47,314,207)	(92,762,327)
(Decrease) increase in short-term notes and bills payable		(9,026,460)	29,466,931
Proceeds from issuance of bonds		11,400,000	-
Repayments of bonds		(23,997,000)	(1,500,000)
Proceeds from long-term debt		1,348,130	1,775,170
Repayments of long-term debt		(1,207,724)	(5,396,271)
Decrease in other non-current liabilities		(241,012)	(97,707)
Payment of lease liabilities		(2,503,567)	(2,689,512)
Changes in other non-controlling interests	6(30)	(52,279)	209,073
Interest paid		(16,246,889)	(11,124,324)
Net cash flows used in financing activities		(87,841,008)	(82,118,967)
Net effect of changes in foreign currency exchange rates		26,685,323	3,625,198
Net (decrease) increase in cash and cash equivalents		(34,215,131)	57,204,120
Cash and cash equivalents at beginning of period		1,197,662,695	1,062,326,324
Cash and cash equivalents at end of period		$ 1,163,447,564	$ 1,119,530,444

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

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, photo-electricity, 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 authorised for issuance by the Board of Directors on May 14, 2024.

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®") issued by International Accounting Standards Board ("IASB") that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2024 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
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
Amendments to IAS 7 and IFRS 7, 'Supplier finance arrangements'	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.

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

None.

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

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

New Standards, Interpretations and Amendments	Effective date by IASB
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 IASB
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
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

Except for the effect from IFRS 18, 'Presentation and disclosure in financial statements' that is pending assessment, the other standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. SUMMARY OF MATERIAL 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' that came into effect as endorsed by the FSC.

This consolidated financial report does not include all disclosures required by International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") for the entire annual financial report.

(2) Basis of preparation

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

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

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

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

B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) <u>Basis of consolidation</u>

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 retained earnings as specified by applicable IFRSs.

B. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2024	Ownership (%) December 31, 2023	Ownership (%) March 31, 2023	Notes
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	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	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 sales of computer terminal monitors and related components, data storage and processing equipment	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Bon 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	(c)
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	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	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	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(c)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	March 31, 2024	December 31, 2023	March 31, 2023	Notes
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.- Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.8	74.8	74.8	(c)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, Bluetooth module, set-top box and optical network terminal	100	100	100	(c)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	March 31, 2024	December 31, 2023	March 31, 2023	Notes
Hon Hai Precision Industry Co., Ltd.	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	(b)
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	46.25	46.25	51	(a)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation	Design, manufacture and sales of electronic components and software	100	100	100	(c)
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, develop, design, manufacture and sales of the following products: 1. Manufacture and OEM of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	100	100	100	(c)

(a) The Group included Foxtron Vehicle Technologies Co., Ltd. as a subsidiary as the Group had acquired the largest portion of voting rights in the shareholders' meeting of Foxtron Vehicle Technologies Co., Ltd. and directed the relevant activities of Foxtron Vehicle Technologies Co., Ltd.

(b) On December 15, 2023, the registered ordinary shares in Asia Pacific Telecom Co., Ltd. (APT) were exchanged for the newly issued ordinary shares in Far EasTone Telecommunications Co., Ltd. (FET) at a ratio of one share of APT to 0.0934406 share of FET, and since then, APT merged with FET and APT was the dissolved company. The Group lost control over APT and APT was not anymore included in the consolidated financial statements. Before then, the Group classified APT as a subsidiary as the Group held majority voting rights in the attended shareholders in the shareholders' meeting of APT and directed relevant activities of APT.

(c) The financial statements of the entity as of and for the three months ended March 31, 2024 and 2023, were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.

(d) The financial statements of certain consolidated subsidiaries for the three months ended March 31, 2024 and 2023 were not reviewed by independent auditors, which statements reflect total assets of $408,288,416 and $361,968,410, constituting 10.82% and 9.89% of total consolidated assets, and total liabilities of $138,698,586 and $141,700,416, constituting 6.66% and 6.89% of the consolidated total liabilities as of March 31, 2024 and 2023, respectively, as well as total comprehensive income (loss) of $1,719,297 and ($36,351), constituting 2.22% and 0.14% of the consolidated total comprehensive income for the three months 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 March 31, 2024 Amount	Ownership %	Non-controlling interest December 31, 2023 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 17,453,402	36 %	$ 17,097,800	36 %	
Foxconn Interconnect Technology Limited	Cayman	22,121,995	29 %	21,646,354	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	26,507,260	46 %	25,137,733	46 %	
Foxconn Industrial Internet Co., Ltd.	China	102,107,443	16 %	96,680,006	16 %	
		$168,190,100		$160,561,893		

Name of subsidiary	Principal place of business	Non-controlling interest March 31, 2023 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 19,205,828	36 %	
Foxconn Interconnect Technology Limited	Cayman	20,771,157	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	24,132,979	46 %	
Foxconn Industrial Internet Co., Ltd.	China	93,343,399	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	15,378,720	63 %	
		$172,832,083		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	March 31, 2024	December 31, 2023	March 31, 2023
Current assets	$ 102,081,399	$ 105,475,323	$ 109,064,935
Non-current assets	27,681,008	27,174,523	31,552,987
Current liabilities	(80,051,093)	(84,052,184)	(86,449,882)
Non-current liabilities	(625,706)	(647,944)	(420,163)
Total net assets	$ 49,085,608	$ 47,949,718	$ 53,747,877

	Foxconn Interconnect Technology Limited		
	March 31, 2024	December 31, 2023	March 31, 2023
Current assets	$ 102,260,503	$ 95,530,155	$ 78,483,628
Non-current assets	62,559,243	60,898,465	53,667,226
Current liabilities	(66,275,930)	(78,700,327)	(58,021,749)
Non-current liabilities	(22,046,415)	(2,876,461)	(2,326,990)
Total net assets	$ 76,497,401	$ 74,851,832	$ 71,802,115

	Foxconn Ventures Pte. Ltd.		
	March 31, 2024	December 31, 2023	March 31, 2023
Current assets	$ 43,023,185	$ 39,850,910	$ 36,499,156
Non-current assets	15,236,447	15,401,132	16,542,526
Current liabilities	(1,918)	(4,278)	(2,168)
Total net assets	$ 58,257,714	$ 55,247,764	$ 53,039,514

	Foxconn Industrial Internet Co., Ltd.		
	March 31, 2024	December 31, 2023	March 31, 2023
Current assets	$ 1,063,730,546	$ 1,093,730,794	$ 996,180,650
Non-current assets	156,050,574	152,322,745	145,684,403
Current liabilities	(551,103,748)	(597,326,772)	(529,451,365)
Non-current liabilities	(25,677,246)	(39,226,172)	(24,059,952)
Total net assets	$ 643,000,126	$ 609,500,595	$ 588,353,736

	Asia Pacific Telecom Co., Ltd.
	March 31, 2023
Current assets	$ 2,344,772
Non-current assets	36,340,187
Current liabilities	(9,116,157)
Non-current liabilities	(7,474,817)
Total net assets	$ 22,093,985

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Three months ended March 31,	
	2024	2023
Revenue and other operating revenue	$ 31,391,879	$ 38,744,841
Loss for the period from continuing operations	(641,809)	(1,589,858)
Other comprehensive (loss) income, net of tax	(194,113)	936,764
Total comprehensive loss for the period	$ (835,922)	$ (653,094)
Comprehensive loss attributable to non-controlling interest	$ (290,279)	$ (232,254)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	Three months ended March 31,	
	2024	2023
Revenue and other operating revenue	$ 29,984,961	$ 25,721,702
Profit (loss) for the period from continuing operations	320,828	(282,527)
Other comprehensive (loss) income, net of tax	(1,793,751)	649,058
Total comprehensive (loss) income for the period	$ (1,472,923)	$ 366,531
Comprehensive (loss) income attributable to non-controlling interest	$ (426,090)	$ 257,164
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	Three months ended March 31,	
	2024	2023
Revenue and other operating revenue	$ -	$ -
Profit for the period from continuing operations	658,415	520,244
Other comprehensive income (loss), net of tax	18,958	(187,249)
Total comprehensive income for the period	$ 677,373	$ 332,995
Comprehensive income attributable to non-controlling interest	$ 308,205	$ 159,622
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended March 31,	
	2024	2023
Revenue and other operating revenue	$ 519,592,323	$ 469,956,365
Profit for the period from continuing operations	17,228,065	13,293,686
Other comprehensive income (loss), net of tax	4,011,311	(35,673)
Total comprehensive income for the period	$ 21,239,376	$ 13,258,013
Comprehensive income attributable to non-controlling interest	$ 3,496,581	$ 2,112,184
Dividends paid to non-controlling interest	$ -	$ -

	Asia Pacific Telecom Co., Ltd.
	Three months ended March 31, 2023
Revenue and other operating revenue	$ 2,996,716
Loss for the period from continuing operations	(1,258,020)
Other comprehensive income, net of tax	-
Total comprehensive loss for the period	$ (1,258,020)
Comprehensive loss attributable to non-controlling interest	$ (794,308)
Dividends paid to non-controlling interest	$ -

Statements of cash flows

	FIH Mobile Limited	
	Three months ended March 31,	
	2024	2023
Net cash used in operating activities	$ (6,464,893)	$ (14,002,983)
Net cash used in investing activities	(657,714)	(471,562)
Net cash provided by financing activities	2,975,107	1,017,093
Effect of exchange rates on cash and cash equivalents	(144,733)	648,279
Decrease in cash and cash equivalents	(4,292,233)	(12,809,173)
Cash and cash equivalents, beginning of period	58,035,408	55,465,063
Cash and cash equivalents, end of period	$ 53,743,175	$ 42,655,890

	Foxconn Interconnect Technology Limited	
	Three months ended March 31,	
	2024	2023
Net cash provided by operating activities	$ 778,828	$ 778,258
Net cash (used in) provided by investing activities	(6,185,523)	512,497
Net cash provided by financing activities	8,150,047	432,237
Effect of exchange rates on cash and cash equivalents	(787,728)	332,891
Increase in cash and cash equivalents	1,955,624	2,055,883
Cash and cash equivalents, beginning of period	41,399,648	27,777,828
Cash and cash equivalents, end of period	$ 43,355,272	$ 29,833,711

	Foxconn Ventures Pte. Ltd.	
	Three months ended March 31,	
	2024	2023
Net cash used in operating activities	$ (4,269)	$ (17,772)
Net cash provided by investing activities	1,604,849	430,217
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	1,600,580	412,445
Cash and cash equivalents, beginning of period	40,679,862	35,997,641
Cash and cash equivalents, end of period	$ 42,280,442	$ 36,410,086

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended March 31,	
	2024	2023
Net cash provided by operating activities	$ 22,724,731	$ 92,568,977
Net cash (used in) provided by investing activities	(6,873,149)	835,987
Net cash used in financing activities	(34,196,792)	(42,511,615)
Effect of exchange rates on cash and cash equivalents	2,678,859	(1,936,889)
(Decrease) increase in cash and cash equivalents	(15,666,351)	48,956,460
Cash and cash equivalents, beginning of period	363,896,498	307,168,435
Cash and cash equivalents, end of period	$ 348,230,147	$ 356,124,895

	Asia Pacific Telecom Co., Ltd.	
	Three months ended March 31, 2023	
Net cash provided by operating activities	$	243,712
Net cash used in investing activities		(326,305)
Net cash provided by financing activities		31,735
Effect of exchange rates on cash and cash equivalents		-
Decrease in cash and cash equivalents		(50,858)
Cash and cash equivalents, beginning of period		208,909
Cash and cash equivalents, end of period	$	158,051

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

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.

(6) <u>Cash equivalents</u>

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) <u>Financial assets at fair value through profit or loss</u>

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

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

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

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

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

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

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

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

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

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

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

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

(9) 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) <u>Derecognition of financial assets</u>

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) <u>Leasing arrangement (lessor) – Lease receivables / Operating leases</u>

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) <u>Inventories</u>

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 labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net 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) <u>Investments accounted for under the equity method / associates</u>

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 or transferred to retained earnings directly according to the requirements in IFRSs.

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 or transferred to retained earnings directly according to the requirements in IFRSs. 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) Investment accounted for using equity method- joint ventures

The Group accounts for its interest in a joint venture using equity method. Unrealised profits and losses arising from the transactions between the Group and its joint venture are eliminated to the extent of the Group's interest in the joint venture. However, when the transaction provides evidence of a reduction in the net realisable value of current assets or an impairment loss, all such losses shall be recognised immediately. When the Group's share of losses in a joint venture equals or exceeds its interest in the joint venture together with 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 joint venture.

(17) 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

(18) 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.

(19) 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.

(20) 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 5 to 12 years.

F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated useful life of 2 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 11.5 to 20 years.

H. Internally generated intangible assets—research and development expenditures

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

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

i. It is technically feasible to complete the intangible asset so that it will be available for use or sale;

ii. An entity intends to complete the intangible asset and use or sell it;

iii. An entity has the ability to use or sell the intangible asset;

iv. It can be demonstrated how the intangible asset will generate probable future economic benefits;

v. Adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and

vi. The expenditure attributable to the intangible asset during its development can be reliably measured.

(c) Upon being available for use, internally generated intangible assets are amortised on a straight-line basis over their estimated useful life.

(21) 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.

(22) 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.

(23) 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.

(24) 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.

(25) 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’.

(26) 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'.

(27) Derecognition of financial liabilities

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

(28) 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.

(29) 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.

(30) 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.

(31) 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.

(32) 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.

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

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

B. Restricted stocks:

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

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

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

(34) <u>Income tax</u>

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 sheets liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. 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 and does not give rise to equal taxable and deductible temporary differences. 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 that have been enacted or substantially enacted by the end of the financial reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

D. Deferred income tax assets are 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.

(35) 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.

(36) 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.

(37) 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.

(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 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 March 31, 2024, the Group recognised goodwill after impairment assessment of $21,137,674.

B. Impairment assessment of investments accounted for using equity method

The Group assesses the impairment of an investment accounted for using equity method and the goodwill it contains as soon as there is any indication that it might have been impaired and its carrying amount cannot be recovered. The Group assesses the recoverable amounts of an investment accounted for under the equity method based on the present value of the Group’s share of expected future cash flows of the investee, and analyses the reasonableness of related assumptions.

As of March 31, 2024, the Group’s goodwill included in the investments accounted for under the equity method, net of impairment loss, amounted to $9,170,207.

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 March 31, 2024, the carrying amount of inventories was $753,150,052.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	March 31, 2024	December 31, 2023	March 31, 2023
Cash on hand and revolving funds	$ 52,127	$ 27,851	$ 40,950
Checking accounts and demand deposits	1,001,696,017	1,081,981,928	810,624,001
Cash equivalents			
Time deposits	161,699,420	115,652,916	307,369,169
Repo bonds	-	-	1,496,324
	$ 1,163,447,564	$ 1,197,662,695	$ 1,119,530,444

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 restricted bank deposits, 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

Assets	March 31, 2024	December 31, 2023	March 31, 2023
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 1,582,577	$ 1,617,984	$ 81,036
Debt instruments	177,048	897,062	-
Beneficiary certificates	979,341	826,253	606,351
Derivatives	1,549,745	3,327,593	3,440,563
	$ 4,288,711	$ 6,668,892	$ 4,127,950
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 1,341,824	$ 805,649	$ 1,135,383
Debt instruments	-	-	634,406
Beneficiary certificates	86,595,257	83,640,109	85,031,389
Derivatives	3,503,129	3,006,087	2,238,633
	$ 91,440,210	$ 87,451,845	$ 89,039,811

Liabilities	March 31, 2024	December 31, 2023	March 31, 2023
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	$ (2,590,832)	$ (6,881,219)	$ (478,518)

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 and preferred shares in the nature of liabilities, etc.

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

(d) Derivatives: Including cross currency swap contracts, forward exchange contracts and stock option.

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

	Three months ended March 31, 2024	Three months ended March 31, 2023
Equity instruments	$ (89,621)	$ (95,416)
Debt instruments	5,540	(198,229)
Beneficiary certificates	1,087,215	(40,537)
Derivatives	150,175	(2,663,797)
	$ 1,153,309	$ (2,997,979)

C. For the three months ended March 31, 2024 and 2023, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to $288,035 and $354,031, respectively.

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

March 31, 2024

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,006,760	2024.01.25~2024.06.25
	MXN (BUY)	3,364,039	2024.02.23~2024.06.20
	RMB (BUY)	507,425	2024.03.25~2024.05.09
	KRW (BUY)	134,590,000	2024.03.27~2024.04.30
	USD (SELL)	367,000	2024.02.23~2024.06.20
	CZK (SELL)	2,600,340	2024.01.25~2024.04.29
	BRL (SELL)	1,748,859	2024.02.20~2024.05.20
	TWD (SELL)	44,320,598	2024.02.20~2024.06.25
	INR (SELL)	10,793,412	2024.03.14~2024.05.20

March 31, 2024

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Cross currency swap contracts	USD (BUY)	980,000	2024.02.02~2025.02.20
	JPY (BUY)	11,000,000	2024.03.22~2024.09.26
	TWD (SELL)	33,207,000	2024.02.02~2025.02.20
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

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	43,666	2023.10.16~2024.07.03
	JPY (BUY)	139,825,860	2024.03.12~2024.05.24
	KRW (BUY)	134,090,000	2024.03.22~2024.04.26
	EUR (BUY)	440,000	2024.01.05~2024.04.09
	RMB (BUY)	41,924,317	2023.11.09~2024.07.10
	USD (SELL)	7,361,650	2023.11.09~2024.07.10
	MXN (SELL)	12,372	2023.10.16~2024.04.26
	TWD (SELL)	1,114,785	2024.03.22~2024.06.26
Cross currency swap contracts	JPY (BUY)	10,000,000	2023.10.20~2024.04.30
	TWD (SELL)	2,160,000	2023.10.20~2024.04.30

December 31, 2023

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	81,000	2023.12.15~2024.01.19
	RMB (BUY)	35,780,439	2023.11.09~2024.05.08
	EUR (BUY)	440,000	2023.12.06~2024.01.09
	MXN (BUY)	3,598,379	2023.10.12~2024.02.27
	JPY (BUY)	20,976,200	2023.11.16~2024.01.22
	USD (SELL)	5,805,537	2023.10.12~2024.05.08
	INR (SELL)	6,728,670	2023.12.15~2024.01.19
Cross currency swap contracts	USD (BUY)	750,000	2023.07.12~2024.02.22
	JPY (BUY)	10,000,000	2023.10.20~2024.04.30
	TWD (BUY)	15,760,000	2023.11.17~2024.01.25
	TWD (SELL)	25,580,500	2023.07.12~2024.04.30
	USD (SELL)	500,000	2023.11.17~2024.01.25
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,879,043	2023.09.25~2024.04.26
	RMB (BUY)	1,421,340	2023.12.15~2024.01.22
	USD (SELL)	200,000	2023.12.15~2024.01.22
	BRL (SELL)	2,083,788	2023.12.12~2024.02.23
	CZK (SELL)	4,295,112	2023.10.25~2024.01.31
	KRW (SELL)	10,540,000	2023.12.11~2024.01.16
	MXN (SELL)	297,083	2023.10.12~2024.04.26
	TWD (SELL)	125,559,204	2023.09.25~2024.03.26
	VND (SELL)	7,561,840,000	2023.10.02~2024.02.01
Cross currency swap contracts	USD (BUY)	1,000,000	2023.07.25~2024.03.28
	JPY (BUY)	11,000,000	2023.12.21~2024.03.28
	TWD (SELL)	34,157,000	2023.07.25~2024.03.28

March 31, 2023

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	1,920,000	2023.02.03~2023.06.06
	RMB (BUY)	55,504,960	2023.03.01~2023.06.05
	JPY (BUY)	18,855,060	2023.03.07~2023.05.15
	EUR (BUY)	465,000	2023.03.29~2023.06.06
	MXN (BUY)	1,510,958	2023.02.20~2023.04.27
	USD (SELL)	8,761,860	2023.02.20~2023.06.06
	BRL (SELL)	360,346	2023.03.30~2023.06.06
	TWD (SELL)	55,081,050	2023.02.03~2023.05.31
Cross currency swap contracts	USD (BUY)	600,000	2022.08.10~2023.08.24
	JPY (BUY)	20,000,000	2022.10.19~2023.06.28
	TWD (SELL)	22,508,700	2022.08.10~2023.08.24
Non-current items:			
Foreign exchange forward contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	1,467,000	2023.02.02~2023.06.30
	MXN (BUY)	762,972	2023.03.09~2023.05.16
	RMB (BUY)	7,271,737	2023.02.09~2023.06.05
	USD (SELL)	1,105,000	2023.02.09~2023.06.05
	BRL (SELL)	2,096,056	2023.03.08~2023.06.06
	CZK (SELL)	5,750,976	2023.03.30~2023.06.30
	RMB (SELL)	135,335	2023.02.02~2023.06.26
	TWD (SELL)	23,764,200	2023.03.01~2023.05.22
Cross currency swap contracts	USD (BUY)	200,000	2023.03.17~2023.05.30
	TWD (SELL)	6,122,000	2023.03.17~2023.05.30

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

ii. Investing activities: Import of machinery and equipment.

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

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

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

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

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

Items	March 31, 2024	December 31, 2023	March 31, 2023
Current items:			
Debt instruments	$ -	$ -	$ 44,305
Non-current items:			
Equity instruments at cost	$ 83,156,868	$ 81,589,020	$ 68,193,675
Fair value adjustments	8,518,955	4,904,815	17,594,434
	$ 91,675,823	$ 86,493,835	$ 85,788,109

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:

	Three months ended March 31,	
	2024	2023
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income	$ 4,109,843	$ 2,323,019
Cumulative gain reclassified to retained earnings due to derecognition	$ 201,385	$ 1,174,578
Dividend income recognised in profit or loss	$ 22,207	$ 2,144

C. For the six month ended June 30, 2023, as the Group lost significant influence over some of the investments accounted for under equity method, the investments accounted for under equity method were transferred to financial assets at fair value through other comprehensive income.

D. On December 15, 2023, the Group exchanged equity interest in APT for shares of FET, as a result, the Group lost control over APT and recognised the investment in FET at fair value on the date of loss of control. Refer to Note 4(3) B. (b) for details.

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

F. 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	March 31, 2024	December 31, 2023	March 31, 2023
Current items:			
Time deposits with maturity over three months	$ 133,506,341	$ 140,668,306	$ 27,835,981
Financial bonds	3,814,400	4,645,490	2,880,150
Restricted bank deposits	243,792	285,496	133,138
Pledged time deposits	137,850	146,792	82,060
	$ 137,702,383	$ 145,746,084	$ 30,931,329
Non-current items:			
Financial bonds	$ 2,420,000	$ 4,583,500	$ 3,544,800
Time deposits with maturity over twelve months	7,090,064	6,330,892	3,220,299
Restricted bank deposits	34,200	34,200	49,047
Pledged time deposits	21,264	48,792	54,492
	$ 9,565,528	$ 10,997,384	$ 6,868,638
Other current assets	$ 1,917,642	$ 1,735,814	$ 1,937,707

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

	Three months ended March 31,	
	2024	2023
Interest income	$ 2,343,057	$ 302,173

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 March 31, 2024, the Group has invested a total of RMB 3,500,000 thousand and has redeemed RMB 2,700,000 thousand. 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 and financial bonds 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 refundable deposits and non-current assets held for sale.

(5) Hedging financial assets and liabilities

Assets	March 31, 2024	December 31, 2023	March 31, 2023
Cash flow hedges:			
Exchange rate risk			
Foreign exchange option	$ -	$ -	$ 377,018

Liabilities	March 31, 2024	December 31, 2023	March 31, 2023
Cash flow hedges:			
Exchange rate risk			
Forward foreign exchange contracts	$ -	$ -	$ (99,845)

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:

March 31, 2023

Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	4,620,200	2023.02.16~2023.09.27
		USD (SELL)	670,000	2023.02.16~2023.09.27
Financial liabilities				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	26,123,663	2023.02.10~2023.05.18
		USD (SELL)	1,149,600	2023.02.10~2023.05.18

D. Cash flow hedge

	2023
Other equity - cash flow hedge reserve	
At January 1	$ -
Add: Gain on hedge effectiveness-amount recognised in other comprehensive income	16,348
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(101,216)
At March 31	$ (84,868)

(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

	March 31, 2024	December 31, 2023	March 31, 2023
Notes receivable	$ 1,131,140	$ 809,737	$ 313,988
Accounts receivable	717,841,047	871,426,287	686,559,395
Less: Allowance for uncollectible accounts	(18,068,319)	(15,880,758)	(11,180,298)
	$ 700,903,868	$ 856,355,266	$ 675,693,085

A. As of March 31, 2024, December 31, 2023 and March 31, 2023, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2023, the balance of receivables from contracts with customers amounted to $1,110,792,667.

B. On March 31, 2024, December 31, 2023 and March 31, 2023, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of $87,528,785, $86,795,129 and $87,021,238, 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 March 31, 2024, December 31, 2023 and March 31, 2023, the relevant information of accounts receivable factored but unsettled were as follows:

March 31, 2024

Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 49,600,000	$ 49,600,000	$ 49,600,000	$ -

December 31, 2023

Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 35,009,400	$ 35,009,400	$ 35,009,400	$ -

March 31, 2023

Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 16,119,545	$ 16,119,545	$ 16,119,545	$ -

As of March 31, 2024, December 31, 2023 and March 31, 2023, the Group has no retention for the factoring of accounts receivable.

D. As of March 31, 2024, December 31, 2023 and March 31, 2023, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three months ended March 31, 2024 and 2023, 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

	March 31, 2024	December 31, 2023	March 31, 2023
Tax refund receivable	$ 29,483,401	$ 32,749,069	$ 28,435,868
Interest receivable	8,066,697	14,662,572	14,121,548
Government grants receivable	1,765,776	2,213,771	5,295,045
Others	11,875,102	11,701,273	12,832,346
	$ 51,190,976	$ 61,326,685	$ 60,684,807

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

	March 31, 2024	December 31, 2023	March 31, 2023
Raw materials	$ 244,596,080	$ 256,888,169	$ 272,642,464
Work in process	125,740,857	116,479,800	126,665,315
Finished goods	367,262,988	349,122,983	408,066,317
Inventory in transit	28,545,087	30,596,988	25,410,540
	766,145,012	753,087,940	832,784,636
Less: Allowance for inventory obsolescence and market price decline	(12,994,960)	(22,322,539)	(19,627,705)
	$ 753,150,052	$ 730,765,401	$ 813,156,931

Expenses and losses incurred on inventories for the three months ended March 31, 2024 and 2023 were as follows:

	Three months ended March 31,	
	2024	2023
Cost of inventories sold	$ 1,251,431,489	$ 1,382,608,124
Gain from price recovery	(9,325,793)	(6,861,036)
Revenue from sale of scraps	(1,836,277)	(1,742,419)
Others	59,988	98,210
	$ 1,240,329,407	$ 1,374,102,879

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 months ended March 31, 2024 and 2023.

(9) Investments accounted for using equity method

	2024	2023
At January 1	$ 198,480,355	$ 239,489,049
Addition of investments accounted for using equity method	727,805	172,585
Proceeds from capital reduction of investments accounted for using equity method	(4,887,597)	(11,946,290)
Disposal of investments accounted for using equity method	-	(563,670)
Earnings distribution of investments accounted for using equity method	(2,693,164)	(2,764,453)
Share of profit or loss of investments accounted for using equity method	(10,649,192)	(18,952,194)
Changes in retained earnings	1,076,986	(586,828)
Changes in capital surplus	499,897	35,345
Changes in other equity items	(950,808)	291,500
Others	3,419,921	862,502
At March 31	$ 185,024,203	$ 206,037,546

	March 31, 2024	March 31, 2023
Associates	$ 173,965,141	$ 195,650,170
Joint ventures	11,059,062	10,387,376
	$ 185,024,203	$ 206,037,546

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 $102,908,444 and $118,443,727, constituting 2.73% and 3.24% of the consolidated total assets as of March 31, 2024 and 2023, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to ($12,261,576) and ($5,292,109), constituting 15.82% and 20.82% of the consolidated total comprehensive income for the three months ended March 31, 2024 and 2023, respectively.

B. 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 9,800,000 thousand. As of March 31, 2024, the Group had recovered RMB 6,467,000 thousand from its investment.

C. 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.

D. Associates

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

Company name	Principal place of business	Shareholding ratio March 31, 2024	Shareholding ratio December 31, 2023	Shareholding ratio March 31, 2023	Nature of relationship	Method of measurement
Sharp Corporation	Japan	34%	34%	34%	Strategic Investment	Equity method
Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	China	-	-	-	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

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

Balance sheet

	Sharp Corporation March 31, 2024	Sharp Corporation December 31, 2023	Sharp Corporation March 31, 2023
Current assets	$ 209,433,222	$ 224,416,904	$ 248,725,506
Non-current assets	126,858,546	155,232,840	156,927,971
Current liabilities	(181,119,506)	(197,380,283)	(191,835,072)
Non-current liabilities	(121,876,875)	(124,031,843)	(162,941,750)
Total net assets	33,295,387	58,237,618	50,876,655
Effect of accounting principles	114,923	(849,654)	(3,625,073)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	82,025,837	84,354,530	89,230,771
Total net assets after adjustment	$ 115,436,147	$ 141,742,494	$ 136,482,353
Share in associate's net assets	$ 38,361,130	$ 47,347,630	$ 45,509,279
Goodwill	8,832,017	9,086,653	9,552,994
Others	(875,980)	(867,171)	(967,333)
Carrying amount of the associate	$ 46,317,167	$ 55,567,112	$ 54,094,940

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)		
	March 31, 2024	December 31, 2023	March 31, 2023
Current assets	$ 38,564	$ 4,516,081	$ 28,059,334
Non-current assets	12,290,354	12,266,470	-
Current liabilities	(9,238)	-	-
Total net assets	$ 12,319,680	$ 16,782,551	$ 28,059,334
Share in associate's net assets	$ 12,318,447	$ 16,780,872	$ 28,056,528
Others	(3,144)	(1,027,418)	(8,516)
Carrying amount of the associate	$ 12,315,303	$ 15,753,454	$ 28,048,012

	Foxconn Technology Co., Ltd.		
	March 31, 2024	December 31, 2023	March 31, 2023
Current assets	$ 72,817,233	$ 74,742,426	$ 83,672,189
Non-current assets	59,382,444	59,350,970	56,831,058
Current liabilities	(26,002,143)	(27,946,085)	(36,696,825)
Non-current liabilities	(1,014,289)	(987,133)	(1,119,929)
Total net assets	$ 105,183,245	$ 105,160,178	$ 102,686,493
Share in associate's net assets	$ 31,054,010	$ 31,033,190	$ 30,326,233
Goodwill	338,190	338,190	338,190
Others	(2,297)	39,857	22,005
Carrying amount of the associate	$ 31,389,903	$ 31,411,237	$ 30,686,428

	Zhen Ding Technology Holding Limited		
	March 31, 2024	December 31, 2023	March 31, 2023
Current assets	$ 112,651,696	$ 114,045,673	$ 106,225,165
Non-current assets	130,631,660	128,729,992	125,191,352
Current liabilities	(62,029,213)	(78,939,342)	(75,071,275)
Non-current liabilities	(42,602,470)	(29,510,475)	(26,521,109)
Total net assets	$ 138,651,673	$ 134,325,848	$ 129,824,133
Share in associate's net assets	$ 31,665,983	$ 30,871,811	$ 29,978,680
Others	-	5,027	(377,647)
Carrying amount of the associate	$ 31,665,983	$ 30,876,838	$ 29,601,033

Statement of comprehensive income

	Sharp Corporation	
	Three months ended March 31,	
	2024	2023
Revenue	$ 118,126,945	$ 133,636,842
Loss for the period from continuing operations	(32,259,045)	(58,715,438)
Other comprehensive income, net of tax	8,748,245	551,247
Total comprehensive loss for the period	(23,510,800)	(58,164,191)
Effect of accounting principles	345,261	212,060
Total comprehensive loss after adjustment	$ (23,165,539)	$ (57,952,131)
Dividends received from associates	$ -	$ -

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	Three months ended March 31,	
	2024	2023
Revenue	$ -	$ -
Profit for the period from continuing operations	10,812	-
Other comprehensive income, net of tax	-	-
Total comprehensive income for the period	$ 10,812	$ -
Dividends received from associates	$ -	$ -

	Foxconn Technology Co., Ltd.	
	Three months ended March 31,	
	2024	2023
Revenue	$ 8,859,674	$ 23,287,044
Profit for the period from continuing operations	823,528	742,079
Other comprehensive income, net of tax	1,317,863	1,044,349
Total comprehensive income for the period	$ 2,141,391	$ 1,786,428
Dividends received from associates	$ -	$ -

	Zhen Ding Technology Holding Limited	
	Three months ended March 31,	
	2024	2023
Revenue	$ 32,510,315	$ 31,545,153
Profit for the period from continuing operations	1,436,050	863,092
Other comprehensive income, net of tax	4,973,379	546,647
Total comprehensive income for the period	$ 6,409,429	$ 1,409,739
Dividends received from associates	$ -	$ -

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

As of March 31, 2024, December 31, 2023 and March 31, 2023 , the carrying amount of the Group's individually immaterial associates amounted to $52,276,785, $53,934,626 and $53,270,621, respectively.

	Three months ended March 31,	
	2024	2023
Profit (loss) for the period from continuing operations	$ 1,076,342	$ (62,828)
Other comprehensive income, net of tax	573,596	513,710
Total comprehensive income for the period	$ 1,649,938	$ 450,882

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

	March 31, 2024	December 31, 2023	March 31, 2023
Sharp Corporation	$ 38,953,801	$ 48,386,431	$ 47,295,449
Foxconn Technology Co., Ltd.	26,265,983	21,971,704	23,180,773
Zhen Ding Technology Holding Limited	38,189,453	33,453,961	34,828,781
	$ 103,409,237	$ 103,812,096	$ 105,305,003

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

As of March 31, 2024, December 31, 2023 and March 31, 2023, the carrying amount of the Group's individually immaterial joint ventures amounted to $11,059,062, $10,937,088 and $10,336,512, respectively.

		Three months ended March 31,	
		2023	2022
Profit (loss) for the period from continuing operations	$ 77,428	$ (68,238)
Other comprehensive (loss) income, net of tax	(37,272)	51,778
Total comprehensive income (loss) for the period	$ 40,156	$ (16,460)

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

i. The Group is the single largest shareholder of Sharp Corporation with a 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.

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

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

iv. The Group is the single largest shareholder of Xingwei (Guangchou) Industrial Investment Partnership (Limited Partnership) with a 99% equity interest. Given that the Group only serves as the limited partner of the fund, it did not obtain more than half of the seats in the investment committee of the fund and the matters deliberated by the investment committee shall be agreed and passed by all members to be valid, the Group has no control, but only has significant influence, over the investee.

(10) Property, plant and equipment

	2024						
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
At January 1							
Cost	$ 11,294,628	$ 259,518,032	$ 357,643,277	$ 16,627,267	$ 217,436,341	$ 54,332,428	$ 916,851,973
Accumulated depreciation and impairment	-	(132,375,666)	(231,993,662)	(12,237,692)	(146,277,560)	-	(522,884,580)
	$ 11,294,628	$ 127,142,366	$ 125,649,615	$ 4,389,575	$ 71,158,781	$ 54,332,428	$ 393,967,393
Opening net book amount as at January 1	$ 11,294,628	$ 127,142,366	$ 125,649,615	$ 4,389,575	$ 71,158,781	$ 54,332,428	$ 393,967,393
Additions	-	3,937,292	3,956,888	417,496	5,467,283	12,564,729	26,343,688
Transfers	-	2,276,119	2,203,695	147,655	797,111	(5,644,798)	(220,218)
Disposals	(128,922)	(85,847)	(591,086)	(19,883)	(288,842)	(358,912)	(1,473,492)
Depreciation charge	-	(3,017,120)	(7,502,474)	(586,796)	(6,211,679)	-	(17,318,069)
Net exchange differences	394,725	3,126,599	1,260,360	66,507	2,256,103	1,968,519	9,072,813
Closing net book amount as at March 31	$ 11,560,431	$ 133,379,409	$ 124,976,998	$ 4,414,554	$ 73,178,757	$ 62,861,966	$ 410,372,115
At March 31							
Cost	$ 11,560,431	$ 271,436,202	$ 367,100,566	$ 16,548,428	$ 226,936,666	$ 62,861,966	$ 956,444,259
Accumulated depreciation and impairment	-	(138,056,793)	(242,123,568)	(12,133,874)	(153,757,909)	-	(546,072,144)
	$ 11,560,431	$ 133,379,409	$ 124,976,998	$ 4,414,554	$ 73,178,757	$ 62,861,966	$ 410,372,115

	2023						
	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
At January 1							
Cost	$ 11,885,041	$ 241,452,158	$ 328,460,664	$ 49,289,278	$ 204,071,287	$ 51,523,087	$ 886,681,515
Accumulated depreciation and impairment	-	(120,250,925)	(223,577,469)	(39,299,213)	(141,149,224)	-	(524,276,831)
	$ 11,885,041	$ 121,201,233	$ 104,883,195	$ 9,990,065	$ 62,922,063	$ 51,523,087	$ 362,404,684
Opening net book amount as at January 1	$ 11,885,041	$ 121,201,233	$ 104,883,195	$ 9,990,065	$ 62,922,063	$ 51,523,087	$ 362,404,684
Additions	-	1,638,555	4,587,537	595,122	3,442,971	8,151,597	18,415,782
Transfers	592,605	3,340,355	7,642,989	244,614	206,177	(12,160,695)	(133,955)
Disposals	-	(4,141)	(264,915)	(6,359)	(445,095)	(284,220)	(1,004,730)
Depreciation charge	-	(3,087,821)	(6,723,265)	(824,141)	(4,849,116)	-	(15,484,343)
Net exchange differences	(24,821)	632,163	721,135	43,942	294,129	727,170	2,393,718
Closing net book amount as at March 31	$ 12,452,825	$ 123,720,344	$ 110,846,676	$ 10,043,243	$ 61,571,129	$ 47,956,939	$ 366,591,156
At March 31							
Cost	$ 12,452,825	$ 247,729,435	$ 338,600,502	$ 50,017,707	$ 205,848,002	$ 47,956,939	$ 902,605,410
Accumulated depreciation and impairment	-	(124,009,091)	(227,753,826)	(39,974,464)	(144,276,873)	-	(536,014,254)
	$ 12,452,825	$ 123,720,344	$ 110,846,676	$ 10,043,243	$ 61,571,129	$ 47,956,939	$ 366,591,156

A. Details for the ongoing recognition of sale-and-leaseback transactions with leasing companies for some of the above machinery and equipment are provided in Note 6(21) B.

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: 1~20 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:

	March 31, 2024	December 31, 2023	March 31, 2023
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	$ 25,297,780	$ 22,509,847	$ 18,719,378
Buildings	19,435,311	18,054,689	22,383,472
Other equipment	716,453	763,388	756,388
	$ 45,449,544	$ 41,327,924	$ 41,859,238

	Three months ended March 31,	
	2024	2023
	Depreciation charge	Depreciation charge
Land and land use right	$ 148,050	$ 141,891
Buildings	1,709,728	2,052,387
Other equipment	81,272	139,915
	$ 1,939,050	$ 2,334,193

D. For the three months ended March 31, 2024 and 2023, the additions to right-of-use assets were $4,650,972 and $3,877,842, respectively.

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

	Three months ended March 31,	
	2024	2023
Items affecting profit or loss		
Interest expense on lease liabilities	$ 209,770	$ 250,377
Expense on short-term lease contracts	$ 1,005,291	$ 882,600
Gain from lease modification	$ 1,177	$ 361
Gain on disposal of right-of-use assets	$ 15,978	$ -

F. For the three months ended March 31, 2024 and 2023, the Group’s total cash outflow for leases were $6,014,018 and $4,745,061, 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:

	March 31, 2024	December 31, 2023	March 31, 2023
No later than one year	$ 475,093	$ 503,810	$ 505,214
Later than one year but not later than five years	101,655	146,103	468,345
	$ 576,748	$ 649,913	$ 973,559

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

	March 31, 2024	
	Current	Non-current
Undiscounted lease payments	$ 475,093	$ 101,655
Unearned finance income	(4,978)	(28,553)
Net investment in lease	$ 470,115	$ 73,102

	December 31, 2023	
	Current	Non-current
Undiscounted lease payments	$ 503,810	$ 146,103
Unearned finance income	(3,660)	(930)
Net investment in lease	$ 500,150	$ 145,173

	March 31, 2023	
	Current	Non-current
Undiscounted lease payments	$ 505,214	$ 468,345
Unearned finance income	(11,937)	(4,737)
Net investment in lease	$ 493,277	$ 463,608

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

(13) Investment property

	Land and buildings	
	2024	2023
At January 1		
Cost	$ 17,217,578	$ 17,503,412
Accumulated depreciation and impairment	(7,507,282)	(7,065,327)
	$ 9,710,296	$ 10,438,085
Opening net book amount as at January 1	$ 9,710,296	$ 10,438,085
Transfer in	4,449	5,928
Transfer out	(8,461)	(3,932)
Disposals	(5,103)	(2,825)
Depreciation charge	(216,267)	(220,091)
Net exchange differences	168,171	57,084
Closing net book amount as at March 31	$ 9,653,085	$ 10,274,249
At March 31		
Cost	$ 17,510,943	$ 17,607,569
Accumulated depreciation and impairment	(7,857,858)	(7,333,320)
	$ 9,653,085	$ 10,274,249

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

	Three months ended March 31,	
	2024	2023
Rental income from the lease of the investment property	$ 250,195	$ 265,372
Direct operating expenses arising from the investment property that generated rental income for the period	$ 216,267	$ 220,091

B. The fair value of the investment property held by the Group as at March 31, 2024, December 31, 2023 and March 31, 2023 were $25,639,243, $25,196,665 and $29,060,677, 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

	2024						
	Goodwill	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
At January 1							
Cost	$ 23,718,992	$ 4,508,214	$ 7,340,395	$ 13,839,820	$ 2,612,652	$ 6,897,520	$ 58,917,593
Accumulated amortisation and impairment	(3,320,618)	(3,880,896)	(1,506,932)	(5,278,629)	(861,775)	(4,467,601)	(19,316,451)
	$ 20,398,374	$ 627,318	$ 5,833,463	$ 8,561,191	$ 1,750,877	$ 2,429,919	$ 39,601,142
Opening net book amount as at January 1	$ 20,398,374	$ 627,318	$ 5,833,463	$ 8,561,191	$ 1,750,877	$ 2,429,919	$ 39,601,142
Transfers	-	-	-	-	-	465	465
Additions	-	-	-	39,845	-	592,501	632,346
Disposals	-	-	-	-	-	(75)	(75)
Amortization charge	-	(11,506)	(105,197)	(329,651)	(26,014)	(320,061)	(792,429)
Net exchange differences	739,300	21,110	241,874	125,796	106,309	(202,461)	1,031,928
Closing net book amount as at March 31	$ 21,137,674	$ 636,922	$ 5,970,140	$ 8,397,181	$ 1,831,172	$ 2,500,288	$ 40,473,377
At March 31							
Cost	$ 24,564,729	$ 4,685,842	$ 7,645,876	$ 14,105,248	$ 2,722,398	$ 7,397,506	$ 61,121,599
Accumulated amortisation and impairment	(3,427,055)	(4,048,920)	(1,675,736)	(5,708,067)	(891,226)	(4,897,218)	(20,648,222)
	$ 21,137,674	$ 636,922	$ 5,970,140	$ 8,397,181	$ 1,831,172	$ 2,500,288	$ 40,473,377

	2023							
	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
At January 1								
Cost	$ 21,590,328	$ 10,617,875	$ 4,831,836	$ 9,564,095	$ 12,259,966	$ 1,515,078	$ 9,927,635	$ 70,306,813
Accumulated amortisation and impairment	(3,320,618)	(4,000,516)	(3,800,192)	(1,378,121)	(4,052,130)	(698,201)	(6,396,996)	(23,646,774)
	$ 18,269,710	$ 6,617,359	$ 1,031,644	$ 8,185,974	$ 8,207,836	$ 816,877	$ 3,530,639	$ 46,660,039
Opening net book amount as at January 1	$ 18,269,710	$ 6,617,359	$ 1,031,644	$ 8,185,974	$ 8,207,836	$ 816,877	$ 3,530,639	$ 46,660,039
Transfers	-	-	-	-	-	-	5,673	5,673
Additions	-	-	486	55	129,089	-	253,712	383,342
Disposals	-	-	(374,567)	-	-	-	(492)	(375,059)
Amortization charge	-	(174,353)	(54,676)	(123,746)	(299,202)	(31,416)	(322,963)	(1,006,356)
Net exchange differences	(89,696)	-	(8,877)	(51,551)	(29,831)	(6,978)	(38,170)	(225,103)
Closing net book amount as at March 31	$ 18,180,014	$ 6,443,006	$ 594,010	$ 8,010,732	$ 8,007,892	$ 778,483	$ 3,428,399	$ 45,442,536
At March 31								
Cost	$ 21,479,180	$ 10,617,875	$ 4,418,807	$ 9,503,596	$ 12,307,256	$ 1,502,251	$ 10,135,048	$ 69,964,013
Accumulated amortisation and impairment	(3,299,166)	(4,174,869)	(3,824,797)	(1,492,864)	(4,299,364)	(723,768)	(6,706,649)	(24,521,477)
	$ 18,180,014	$ 6,443,006	$ 594,010	$ 8,010,732	$ 8,007,892	$ 778,483	$ 3,428,399	$ 45,442,536

A. Impairment assessment for goodwill of Belkin International Inc.

As of March 31, 2024, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to $12,175,011 (USD $380,470 thousand) as a result of 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, 2023 are as follows:

Five-year compound revenue growth rate	9.3 %
Long-term growth rate	2 %
Pre-tax discount rate	20.1 %

Based on the above assessment, there is no impairment loss on goodwill as of March 31, 2024.

B. Impairment assessment for goodwill of FIT Voltaira Group GmbH

As of March 31, 2024, the Group acquired FIT Voltaira Group GmbH (referred herein as "Voltaira") which generated goodwill of $2,452,480 (USD $76,640 thousand). Impairment assessment of goodwill is allocated to Voltaira's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Voltaira 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, 2023 are as follows:

Five-year compound revenue growth rate	17.4 %
Long-term growth rate	2 %
Pre-tax discount rate	15.7 %

C. The details of amortisation are as follows:

	Three months ended March 31,	
	2024	2023
Operating costs and operating expenses	$ 792,429	$ 1,006,356

(15) Other non-current assets

	March 31, 2024	December 31, 2023	March 31, 2023
Prepayments for buildings and equipment	$ 4,113,658	$ 4,671,786	$ 3,547,135
Advance payment	6,391,097	-	-
Refundable deposits	2,688,332	2,660,487	2,347,405
Net investment in lease	73,102	145,173	463,608
Long-term prepayments			
- Utility duct access	-	-	502,259
- 3.5 GHz frequency band through MOCN	-	-	10,933,064
Assets recognised for incremental costs of obtaining contract with customers	-	-	2,186,493
Prepaid investments	-	460,650	-
Others	8,010,933	7,650,808	6,285,768
	$ 21,277,122	$ 15,588,904	$ 26,265,732

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

A subsidiary of the Group, APT, entered into a cooperation agreement on 3.5GHz frequency band through MOCN with 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 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, APT, 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 $495,671 in profit or loss for the three months ended March 31, 2023, respectively.

C. On December 15, 2023, the Group lost control over APT and therefore the Group derecognised long-term prepayments and incremental costs of obtaining a contract.

D. Details of net investment in lease is provided in Note 6(12).

E. Details of advance payment is provided in Note 7.

(16) Short-term loans

Type of loans	March 31, 2024	Interest rate range	Collateral
Bank loans			
Credit loans	$ 462,965,571	0.53%~8.60%	None

Type of loans	December 31, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	$ 501,772,585	0%~7.80%	None

Type of loans	March 31, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	$ 490,618,650	0.52%~7.55%	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 March 31, 2024, December 31, 2023 and March 31, 2023 are as follows:

March 31, 2024

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	$ 127,757,395	$ 127,757,395	$ -

December 31, 2023

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	$ 295,065,031	$ 295,065,031	$ -

March 31, 2023

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	$ 792,886,031	$ 792,886,031	$ -

(17) Short-term notes and bills payable

	March 31, 2024	December 31, 2023	March 31, 2023
Commercial paper	$ 52,463,451	$ 61,489,911	$ 61,022,334
Less: Unamortized discount	(261,960)	(161,380)	(301,216)
	$ 52,201,491	$ 61,328,531	$ 60,721,118
Interest rates per annum	1.538%~2.208%	1.40%~2.188%	1.35%~2.258%

(18) Other payables

	March 31, 2024	December 31, 2023	March 31, 2023
Dividend payable	$ 74,860,149	$ -	$ 73,473,850
Awards and salaries payable	36,836,322	54,154,980	35,778,356
Payables for equipment	25,840,509	32,071,277	22,268,524
Employees' bonuses payable	20,175,664	20,326,524	20,821,663
Consumption goods expense payable (including indirect materials)	11,092,820	11,921,708	9,148,813
Accrued interest payable	8,178,504	14,070,304	15,051,879
Royalty fees payable	1,758,981	2,107,682	4,903,163
Tax payable	4,779,934	6,205,428	7,141,171
Restricted stock repurchase obligation	155,322	174,563	2,029,172
Others	91,098,764	86,332,276	80,644,604
	$ 274,776,969	$ 227,364,742	$ 271,261,195

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

	March 31, 2024	December 31, 2023	March 31, 2023
Receipts in advance of payments for materials and equipment on behalf of others	$ 40,552,040	$ 39,870,976	$ 36,000,081
Deposits received	27,346,784	30,483,513	37,049,889
Contract liabilities	30,023,520	26,380,201	25,977,917
Others	5,625,638	4,196,467	5,035,812
	$ 103,547,982	$ 100,931,157	$ 104,063,699

(20) Bonds payable

	March 31, 2024	December 31, 2023	March 31, 2023
Convertible bonds payable	$ 19,183,116	$ 19,183,116	$ 19,183,116
Corporate bonds payable	196,200,000	187,300,000	148,050,000
Foreign unsecured corporate bonds	71,248,000	89,911,202	89,180,438
	286,631,116	296,394,318	256,413,554
Less: Current portion or exercise of put options (shown as "Long-term liabilities, current portion")	(43,561,116)	(65,875,218)	(35,715,000)
	$ 243,070,000	$ 230,519,100	$ 220,698,554

A. First unsecured convertible bond issue of 2018

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. On February 13, 2023, the trading of these corporate bonds on the Taipei Exchange was terminated.

B. 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 March 31, 2024, no bonds were converted into common stock at the conversion price of NT$147.932 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 10, 2023 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. As the bondholders of the convertible corporate bonds will be able to exercise the put options in the third quarter of 2024, the convertible corporate bonds were transferred to 'long-term liabilities, current portion' from the period. After the put options exceed their exercise period, the unexercised put options will be transferred back to 'bonds payable' if they met the definition of non-current liabilities.

C. 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

Institution	Loan period	Interest rate	Collateral	March 31, 2024
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	6.0763%	None	$ 19,200,000
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	4.3820%	None	344,600
First Commercial Bank	2011.11.30~2030.11.30	2.0719%	Yes	1,662,857
First Commercial Bank	2013.09.06~2033.09.06	2.2833%	Yes	838,452
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	878,431
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2139%	None	496,725
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.09.20	6.4700%	None	102,080
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.4400%	None	832,000
Bank of China	2022.01.24~2032.01.24	3.2500%~ 4.6000%	None	2,921,321
Bank of China	2022.05.25~2025.03.17	6.5600%	None	16,000,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	6.4631%	None	16,000,000
Oldenburgische Landesbank	2020.11.02~2024.12.31	7.5000%	None	22,614
Banco Santander, S.A.	2021.09.20~2024.09.19	1.2600%	None	1,516
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,459
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.8364%	None	4,295,411
				63,602,466
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(18,217,313)
Administration fee of syndicated loans				(37,333)
				$ 45,347,820

Institution	Loan period	Interest rate	Collateral	December 31, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	6.2700%~ 6.2760%	None	$ 17,658,250
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	4.3230%	None	1,019,400
First Commercial Bank	2011.11.30~2030.11.30	2.0719%	Yes	1,662,857
First Commercial Bank	2013.09.06~2033.09.06	2.2833%	Yes	882,581
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	1,193,588
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2133%	None	496,725
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.09.20	6.5800%	None	171,931
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.5500%	None	859,880
Bank of China	2022.01.24~2032.01.24	3.5000%~ 3.6000%	None	2,310,753
Bank of China	2022.05.25~2025.03.17	6.5500%	None	15,355,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	6.4500%	None	15,355,000
Oldenburgische Landesbank	2020.11.02~2024.12.31	7.5000%	None	29,733
Banco Santander, S.A.	2021.09.20~2024.09.19	1.2600%	None	1,504
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,344
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.8329%	None	4,120,562
				61,124,108
Less: Current portion				
(shown as "Long-term liabilities, current portion")				(20,016,991)
Administration fee of syndicated loans				(1,177)
				$ 41,105,940

Institution	Loan period	Interest rate	Collateral	March 31, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	5.6470%~ 5.6970%	None	$ 17,508,750
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	3.4950%	None	331,500
First Commercial Bank	2011.11.30~2030.11.30	1.9397%	Yes	1,782,857
First Commercial Bank	2013.09.06~2033.09.06	2.1512%	Yes	926,710
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	2.1250%	Yes	3,792
The Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	2.2450%	None	340,833
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	2,931,192
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.0779%	None	695,415
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	6.0800%	None	304,500
Industrial and Commercial Bank of China Limited, Singapore Branch	2021.02.04~2023.11.24	6.0000%	None	18,270,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.9505%~ 3.0563%	None	3,065,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	3.0563%	Yes	1,500,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2023.03.27~2026.12.27	3.0563%	None	1,435,000
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.1800%	None	852,600
Bank of China	2022.01.24~2032.01.24	3.6000%	None	1,746,973
Bank of China	2022.05.25~2025.03.17	5.8000%	None	15,225,000
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	5.3720%	None	4,451,504
				71,371,626
Less: Current portion				
(shown as "Long-term liabilities, current portion")				(37,547,232)
Administration fee of syndicated loans				(38,049)
				$ 33,786,345

A. According to the syndicated loan agreement signed with 17 banks, including Taipei Fubon Bank, the syndicated loan agreement signed with 18 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with 12 banks, including CTBC Bank Co., Led. the syndicated loan agreement signed with 12 banks, including Taishin International Bank, and in accordance with the loan agreement signed with First Commercial Bank, Bank of China and Industrial and Commercial Bank of China, the Group shall maintain certain financial ratios (including current ratio, net debt-to-tangible assets ratio, net tangible assets, interest coverage ratio, proprietary funds ratio and ratio of self-owned capital), to be tested semi-annually and annually on consolidated basis..

B. As of March 31, 2024, December 31, 2023 and March 31, 2023, the Group's long term loan with Banc of America Leasing & Capital, LLC ("Boa Leasing") was due to the sale of machinery and equipment to Boa Leasing and the subsequent lease back of the machinery and equipment from Boa Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of $4,102,418, $4,697,696 and $5,144,606, respectively, for the consideration received as long-term loans.

C. 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 $3,799 and $4,641 for the three months ended March 31, 2024 and 2023, respectively.

(c) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2025 amount to $12,012.

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 Group's Mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. The contribution percentage was 16%. Other than the monthly contributions, the Group has no further obligations.

(c) The pension costs under the defined contribution pension plans of the Group for the three months ended March 31, 2024 and 2023 were $4,452,707 and $4,266,097, respectively.

(23) Share-based payment

As of March 31, 2024, December 31, 2023 and March 31, 2023, the share-based payment transactions of the subsidiaries of the Company, Foxconn Industrial Internet Co., Ltd., Foxconn Interconnect Technology Limited, FIH Mobile Limited, Foxtron Vehicle Technologies Co., Ltd., ShunYun Technology (Zhongshan) Limited and ShunSin Technology Holdings Limited are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Restricted share plan	December 2017	259,240,433	Note 1
Restricted share plan	April 2019	149,183,352	Note 1
Restricted share plan	September 2019	10,348,325	Note 1
Restricted share plan	April 2020	17,111,069	Note 1
Restricted share plan	February 2023	147,752,200	Note 1
Restricted share plan	October 2023	6,804,732	Note 1
Employee stock options	April 2019	25,974,021	Note 2
Employee stock options	September 2019	473,000	Note 2
Employee stock options	December 2019	6,013,755	Note 2
Treasury stock award program	Note 6 (23) 3	-	Note 3
Share award program	March 2023	2,869,153	Note 4
Share award program	September 2023	1,366,993	Note 4
Share award program	November 2023	1,979,598	Note 4
Share award program	March 2024	4,405,978	Note 4
Stock options plan	January 2023	46,728,000	Note 5

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Restricted share plan	September 2022	44,450,000	Note 6
Restricted share plan	November 2022	37,550,000	Note 6
Treasury stock award program	Note 6 (23) 7	-	Note 7

Note 1: 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 2: From the date of grant that exercises issue annually in five years, each issue exercises 20% equally.

Note 3: It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and are vested immediately.

Note 4: The period of allotment without compensation shall be approximately one month from date of grant.

Note 5: Employees may execute employee stock options in installments of 72.15% and 27.85% from the grant date of employee stock options and the service date of September 30, 2025, respectively.

Note 6: One year after listing in Mainland China is the first unlock date. The exercisable ratio at the first unlock date, one year after the first unlock date and two years after the first unlock date is 40%, 70% and 100%, respectively.

Note 7: It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and are vested immediately.

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

The fair value of shares granted was RMB 5,312,274 thousand. For the three months ended March 31, 2024 and 2023, expenses incurred on the restricted share plan were $643,248 (RMB 147,338 thousand) and $77,611 (RMB 17,476 thousand), respectively.

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

The increment of fair value related to the options determined using the Black-Scholes model was RMB 217,098 thousand. For the three months ended March 31, 2024 and 2023, expenses incurred on the employee stock options were $3,672 (RMB 841 thousand) and $13,669 (RMB 3,078 thousand), respectively.

C. 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 the form of trust until employees reach the conditions of grant set by the plan. No treasury stock awards were granted to employees of this subsidiary from January 1 to March 31, 2024 and 2023.

D. Share incentive plan - FIH Mobile Limited

The subsidiary granted common shares to certain persons and restricted them for approximately one month. These shares were repurchased from the market and deposited in the trust. For the three months ended March 31, 2024 and 2023, expenses incurred on the share incentive plan were $2,837 (USD 90 thousand) and $37,365 (USD 1,230 thousand), respectively.

E. Employee stock options - Foxtron Vehicle Technologies Co., Ltd.

The fair value per unit of the subscription option for the above share-based payment transactions was estimated at NT$ 0.9832~2.7880 using the Black-Scholes option valuation model. For the three months ended March 31, 2024 and 2023, expenses incurred on the employee stock options were $3,122 and $35,321 respectively.

F. Restricted stocks to employees - ShunYun Technology (Zhongshan) Limited

The above plan pertained to the issuance of new shares in 2022 which all were subscribed by employees, and the expected duration of the plan is 6 years. For the three months ended March 31, 2024, expenses incurred on the restricted share plan was $28,118.

G. Treasury stock transferred to employee stock options - ShunSin Technology Holdings Limited

The fair value of stock options of the above share-based payment was measured using the Black-Scholes option-pricing model amounting to NT$0 per share. For the three months ended March 31, 2024, expenses incurred on the treasury stock award program was $0.

(24) Other non-current liabilities

	March 31, 2024	December 31, 2023	March 31, 2023
Deferred government grants	$ 5,663,964	$ 4,938,896	$ 5,731,591
Reserve for retirement pension	967,872	955,441	1,016,837
Advance rent receipts	1,429,950	1,428,015	1,634,418
Others	6,363,332	5,790,448	3,194,779
	$ 14,425,118	$ 13,112,800	$ 11,577,625

(25) Provisions

	Warranty
At January 1, 2024	$ 3,645,592
Provisions during the period	547,187
Used during the period	(104,243)
Unused amounts reversed	(323,162)
Exchange differences	148,534
At March 31, 2024	$ 3,913,908

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2023	$ 3,868,901	$ 459,026	$ 22,479	$ 4,350,406
Provisions during the period	518,074	-	228	518,302
Used during the period	(175,413)	-	-	(175,413)
Unused amounts reversed	(89,412)	(776)	-	(90,188)
Exchange differences	(36,176)	-	-	(36,176)
At March 31, 2023	$ 4,085,974	$ 458,250	$ 22,707	$ 4,566,931

Analysis of total provisions:

	March 31, 2024	December 31, 2023	March 31, 2023
Current	$ 1,661,278	$ 1,557,895	$ 4,107,701
Non-current	$ 2,252,630	$ 2,087,697	$ 459,230

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 March 31, 2024, the Company’s authorised capital was $180,000,000, consisting of 18,000,000 thousand shares of ordinary stock, and the paid-in capital was $138,629,906, consisting of 13,862,991 thousand shares with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

B. Pursuant to the resolution adopted at the 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 March 31, 2024, 63,153 thousand units of GDRs were outstanding, which represents 126,306 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 March 31, 2024, December 31, 2023 and March 31, 2023, 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.

	2024				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	$89,600,284	$ 103,977,271	$ 4,739,331	$ 336,012	$ 198,652,898
Adjustments arising from changes in percentage of ownership in subsidiaries	-	417,760	-	-	417,760
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	499,897	-	499,897
At March 31	$89,600,284	$ 104,395,031	$ 5,239,228	$ 336,012	$ 199,570,555

	2023				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	$89,600,284	$ 98,291,471	$ 5,566,393	$ 336,012	$ 193,794,160
Adjustments arising from changes in percentage of ownership in subsidiaries	-	468,693	-	-	468,693
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	35,345	-	35,345
Disposal of investments accounted for using equity method	-	-	(187,288)	-	(187,288)
At March 31	$89,600,284	$ 98,760,164	$ 5,414,450	$ 336,012	$ 194,110,910

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 2023 earnings were proposed during the board meeting on March 14, 2024. The appropriations of 2022 earnings had been resolved at the shareholders’ meeting on May 31, 2023. Details are summarised as follows:

	2023		2022	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 14,224,704		$ 14,311,374	
Stock dividends	31,067,746		(7,351,685)	
Cash dividends	74,860,149	$ 5.4	73,473,850	$ 5.3
	$ 120,152,599		$ 80,433,539	

The Company’s earnings distribution of 2023, except for cash dividends that had been resolved by the Board of Directors on March 14, 2024 and was recognised as dividends payable, is pending for approval from the shareholders. The information on the above distribution of earnings which was resolved by the Board of Directors and approved by the shareholders will be posted on the "Market Observation Post System" of the TSEC.

(29) Other equity items

	2024		
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Total
At January 1	$ 8,320,289	$ (121,542,242)	$ (113,221,953)
Revaluation:			
- Group	3,991,020	-	3,991,020
- Associates	(673,667)	-	(673,667)
Revaluation – tax	(850,830)	-	(850,830)
Revaluation transferred to retained earnings	(201,385)	-	(201,385)
Currency translation:			
- Group	-	45,290,293	45,290,293
- Associates	-	(277,141)	(277,141)
At March 31	$ 10,585,427	$ (76,529,090)	$ (65,943,663)

	2023			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	$ 14,526,382	$(96,680,590)	$ -	$(82,154,208)
Revaluation:				
- Group	2,197,875	-	-	2,197,875
- Associates	752,399	-	-	752,399
Revaluation – tax	(225,756)	-	-	(225,756)
Revaluation transferred to retained earnings	(1,174,578)	-	-	(1,174,578)
Currency translation:				
- Group	-	9,035,250	-	9,035,250
- Associates	-	(460,899)	-	(460,899)
Cash flow hedges:				
-Fair value gains during the period	-	-	16,482	16,482
- Tax on fair value gains	-	-	(2,427)	(2,427)
- Transfers to other equity items	-	-	(85,107)	(85,107)
Disposal of investments accounted for using equity method	2	827	-	829
At March 31	$ 16,076,324	$(88,105,412)	$ (71,052)	$(72,100,140)

(30) Non-controlling interests

	Three months ended March 31,	
	2024	2023
At January 1	$ 193,134,544	$ 199,986,123
Share attributable to non-controlling interests:		
Profit for the period	2,863,872	774,654
Currency translation difference	5,033,736	485,315
Unrealised gain on investments in equity instruments measured at fair value through other comprehensive income	118,823	125,144
Loss on hedging instrument	-	(13,816)
Changes in non-controlling interests	(52,279)	546,213
At March 31	$ 201,098,696	$ 201,903,633

Some subsidiaries of the Group have repurchased and retired treasury shares and issued employee share-based payment and new shares during the three months ended March 31, 2024 and 2023. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group decreased by $52,279 and increased by $546,213 and equity attributable to owners of the parent increased by $417,760 and increased by $468,693 for the three months ended March 31, 2024 and 2023, respectively.

(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:

	Three months ended March 31,	
Revenue from external customer contracts	2024	2023
U.S.A	$ 456,632,087	$ 488,183,639
Ireland	196,851,268	511,128,059
Singapore	384,117,978	116,111,531
Japan	22,713,937	70,380,957
China	59,950,364	64,128,559
India	38,645,992	34,684,700
Taiwan	16,679,833	30,046,309
Mexico	1,057,802	2,162,958
Vietnam	733,056	314,716
Others	146,609,330	145,295,906
	$ 1,323,991,647	$ 1,462,437,334

B. Information on product types

	Three months ended March 31,	
	2024 (in millions)	2023 (in millions)
Smart Consumer Electronics	$ 636,598	$ 816,503
Cloud and Networking Products	365,359	324,985
Computing Products	241,125	249,333
Components and Others	80,910	71,616
	$ 1,323,992	$ 1,462,437

The product categories are classified based on the types of products from which each operating segment derives 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 (shown as "other current liabilities"):

	March 31, 2024	December 31, 2023	March 31, 2023	January 1, 2024
Contract liabilities	$ 30,023,520	$ 26,380,201	$ 25,977,917	$ 27,945,203

Contract liabilities at the beginning of the period amounting to $7,863,654 and $9,035,917 were recognised as revenues for the three months ended March 31, 2024 and 2023, 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 months ended March 31, 2023, refer to Note 6(15).

(32) Interest income

	Three months ended March 31,	
	2024	2023
Interest income from bank deposits	$ 13,093,927	$ 16,227,529
Interest income from financial assets at amortised cost	2,343,057	302,173
	$ 15,436,984	$ 16,529,702

(33) Other income

	Three months ended March 31, 2024	Three months ended March 31, 2023
Rental income	$ 290,050	$ 616,295
Dividend income	310,242	356,175
Government grants	61,360	13,391
Other non-operating income	553,215	402,746
	$ 1,214,867	$ 1,388,607

(34) Other gains and losses

	Three months ended March 31, 2024	Three months ended March 31, 2023
Gain (loss) on financial assets or liabilities at fair value through profit or loss, net	$ 1,153,309	$ (2,997,979)
Gain (loss) on disposal of property, plant and equipment, net	145,564	(17,266)
(Loss) gain on disposal of investments	(404)	399,914
Gain (loss) on disposal of intangible assets	98	(275,799)
Net currency exchange loss	(705,532)	(1,508,364)
Other (losses) gains	(201,088)	65,662
	$ 391,947	$ (4,333,832)

(35) Expenses by nature

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

	Three months ended March 31, 2024	Three months ended March 31, 2023
Repairing services and product warranty costs	$ 7,395,396	$ 7,308,648
Employee benefit expense	72,258,627	76,758,916
Depreciation	19,257,119	17,818,536
Amortisation	792,429	1,502,027
	$ 99,703,571	$ 103,388,127

(36) Employee benefit expense

	Three months ended March 31, 2024	Three months ended March 31, 2023
Wages and salaries	$ 59,485,466	$ 64,729,870
Share-based payment	680,997	163,966
Labor and health insurance fees	3,917,675	3,226,100
Pension costs	4,456,506	4,270,738
Other personnel expenses	3,717,983	4,368,242
	$ 72,258,627	$ 76,758,916

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 months ended March 31, 2024 and 2023, employees' compensation was accrued at $1,240,602 and $842,458, respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the three months ended March 31, 2024 and 2023 were estimated and accrued based on 5% of profit of current year distributable.

For 2023 and 2022, the employees' compensation resolved by the Board of Directors amounted to $8,265,938 and $8,166,241 on March 14, 2024 and March 15, 2023, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2023 and 2022, 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

	Three months ended March 31,			
	2024		2023	
Interest expense:				
Bank borrowings	$	9,008,376	$	13,272,089
Corporate bonds		1,209,979		1,007,157
Interest expense from lease liability		209,770		250,377
Financing expense from accounts receivable factoring		208,315		222,400
	$	10,636,440	$	14,752,023

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended March 31,			
	2024		2023	
Current tax:				
Current tax on profits for the period	$	7,669,917	$	6,208,684
Adjustments in respect of prior period		(15,356)		(319,699)
Total current tax		7,654,561		5,888,985
Deferred tax:				
Origination and reversal of temporary differences		(18,465)		914,951
Income tax expense	$	7,636,096	$	6,803,936

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

	Three months ended March 31,	
	2024	2023
Measured at fair value through other comprehensive income from changes in fair value	$ 850,830	$ 225,756
Cash flow hedges	-	(14,975)
	$ 850,830	$ 210,781

B. The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority.

C. The Group has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.

D. Details of exposure to Pillar Two income taxes arising from the Pillar Two legislation are provided in Note 6(37) in the consolidated financial statements for the year ended December 31, 2023. Related legislations were effective in certain regions. However, it had no significant effect to the financial statements for the first quarter of 2024 and current tax expense. The Group will continually examine its effects to the Group's future financial performance.

(39) Earnings per share

	Three months ended March 31, 2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 22,008,730	13,861,508	$ 1.59
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 22,008,730	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	63,823	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 22,008,730	14,057,720	$ 1.57

	Three months ended March 31, 2023		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 12,824,695	13,861,508	$ 0.93
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 12,824,695	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	73,608	
Convertible bonds-overseas	-	125,988	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 12,824,695	14,061,104	$ 0.91

(40) Supplemental cash flow information

A. Investing activities with partial cash payments

	Three months ended March 31,	
	2024	2023
Purchase of property, plant and equipment	$ 26,343,688	$ 18,415,782
Add: Opening balance of payable on equipment	32,071,277	28,837,155
Less: Ending balance of payable on equipment	(25,840,509)	(22,268,524)
Net exchange differences	604,069	114,121
Cash paid during the period	$ 33,178,525	$ 25,098,534

	2024	2023
Disposal of property, plant and equipment	$ 1,619,056	$ 987,464
Add: Opening balance of receivable on equipment	2,471,515	417,347
Less: Ending balance of receivable on equipment	(2,475,834)	(74,894)
Net exchange differences	104,986	631
Cash received during the period	$ 1,719,723	$ 1,330,548

B. Financing activities with no cash flow effects

	Three months ended March 31,	
	2024	2023
Declared cash dividends	$ 74,860,149	$ 73,473,850

C. Changes in liabilities from financing activities

	2024					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	$ 61,328,531	$ 501,772,585	$ 61,122,931	$ 296,394,318	$ 22,453,737	$ 943,072,102
Changes in cash flow from financing activities	(9,026,460)	(47,314,207)	140,406	(12,597,000)	(2,503,567)	(71,300,828)
Impact of changes in foreign exchange rate	-	8,507,193	2,337,952	2,833,798	1,099,327	14,778,270
Changes in other non-cash items	(100,580)	-	(36,156)	-	2,423,227	2,286,491
At March 31	$ 52,201,491	$ 462,965,571	$ 63,565,133	$ 286,631,116	$ 23,472,724	$ 888,836,035

	2023					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	$ 31,491,497	$ 582,610,083	$ 75,420,951	$ 258,689,082	$ 25,794,679	$ 974,006,292
Changes in cash flow from financing activities	29,466,931	(92,762,327)	(3,621,101)	(1,500,000)	(2,689,512)	(71,106,009)
Impact of changes in foreign exchange rate	-	770,894	(470,375)	(769,152)	(309,037)	(777,670)
Changes in other non-cash items	(237,310)	-	4,102	(6,376)	3,205,647	2,966,063
At March 31	$ 60,721,118	$ 490,618,650	$ 71,333,577	$ 256,413,554	$ 26,001,777	$ 905,088,676

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan-International Industrial Corp. and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution Holding Limited's subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
Foxsemicon Integrated Technology Inc and subsidiaries	Associate
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
Lingyange Semiconductor, Inc.	Associate
Trans-Iot Technology Co., Ltd.	Associate
HaiWei Technoligy (Shenzhen) Co., Ltd.	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Ltd. and subsidiaries	Associate
Henan Zhongchi Fulian Precision Technology Co., Ltd.	Associate
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Associate
ShenZhen XiaoHe E-commerce Ltd.	Associate

Names of related parties	Relationship with the Group
Beijing Tsinghan Company Limited	Associate
VAS Creative 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.	Associate
Linksys Pte. Ltd.	Associate
Linksys Cayman, LLC	Associate
Wuxi Sharp Optoelectronic Technology Co., Ltd.	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
Sakai Display Products Corporation	Associate
EasyCarry Limited	Associate
Linksys Holdings, Inc.	Associate
Linksys USA, Inc.	Associate
HH-CTBC Capital Management Co., Ltd.	Associate
Shenzhen Xinrun Fulian Digital Technology Co., Ltd.	Associate
Vossic Technology Co., Ltd.	Associate
Digiwin Software (Beijing) Co., Ltd.	Associate
Dongguan JMO Optical Co., Ltd.	Associate
Linker Vision Co., Ltd.	Associate
Shengfeng (Guangzhou) Industrial Investment Partnership	Associate
Sakai SK Holdings Pte. Ltd.	Associate
Sakai GK Partners L.P.	Associate
Fitipower Integrated Technology Inc. and subsidiaries	Note 1
XSemi Corporation	Note 2
Foxconn Global Network Corporation	Note 3
Hong Xuan Technology Co., Ltd.	Joint venture
Hunan Fuyuan Intelligent Technology Co., Ltd.	Joint venture
Qingdao Qingyun Hongzhi Industry Investment Development Co., Ltd.	Joint venture
NICE Licensing LLC.	Joint venture
SiliconAuto B.V.	Joint venture
Horizon Plus Company Limited	Joint venture
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party

Names of related parties	Relationship with the Group
MIH Consortium	Other related party
Giga Solar Materials Corporation's subsidiaries	Other related party
CyberTAN Technology Inc. and subsidiaries	Other related party
YongLin Capital Holding Co., Ltd.	Other related party
YongLin Charity Foundation	Other related party

Note 1: The Group lost its significant influence over the associate in the second quarter of 2023. Thus, the associate was no longer a related party of the Group since the second quarter of 2023.

Note 2: The Group lost its control over the subsidiary but retained significant influence in the second quarter of 2023. Thus, the subsidiary was included as an associate of the Group since the second quarter of 2023.

Note 3: The Group lost its control over the subsidiary but retained significant influence in the fourth quarter of 2023. Thus, the subsidiary was included as an associate of the Group since the fourth quarter of 2023.

(2) Significant transactions and balances with related parties

A. Sales

	Three months ended March 31,	
	2024	2023
Sales of goods:		
Associates	$ 11,929,657	$ 26,906,062
Other related party	1,383,700	1,709,252
	$ 13,313,357	$ 28,615,314

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

	Three months ended March 31,	
	2024	2023
Purchases of goods:		
Associates	$ 6,569,397	$ 15,437,126
Other related party	821,084	872,961
	$ 7,390,481	$ 16,310,087

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

	March 31, 2024	December 31, 2023	March 31, 2023
Accounts receivable:			
Associates	$ 10,625,792	$ 15,089,147	$ 26,806,110
Other related party	1,418,049	1,646,496	2,012,073
Less: Allowance for doubtful accounts	(852,525)	(820,746)	(832,815)
	11,191,316	15,914,897	27,985,368
Other receivables - sale of property, plant and equipment:			
Associates	58,461	89,916	62,954
Other receivables - purchase of materials on behalf of related parties:			
Associates	2,240,195	2,154,084	773,221
Other related party	2,878	3,147	2,706
Other receivables - dividend			
Associates	2,371,888	-	2,764,453
Other receivables - disposal of investment:			
Associates	338,505	324,859	-
Other receivables - other:			
Associates	674,442	656,549	-
	5,686,369	3,228,555	3,603,334
	$ 16,877,685	$ 19,143,452	$ 31,588,702

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

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

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

D. Payables to related parties

	March 31, 2024	December 31, 2023	March 31, 2023
Accounts payable:			
Associates	$ 8,304,285	$ 12,885,781	$ 15,490,229
Other related party	1,312,334	1,298,643	912,424
	9,616,619	14,184,424	16,402,653
Other payables - acquisition of property, plant and equipment:			
Associates	108,936	409,569	56,498
Other payables - procurement of raw materials on behalf of others:			
Associates	247,538	258,717	952,292
Other payables - other:			
Associates	-	1,464,816	-
	356,474	2,133,102	1,008,790
	$ 9,973,093	$ 16,317,526	$ 17,411,443

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

E. Lease transactions - lessee

(a) The Group leases buildings from associates. Rental contracts are typically made for periods of 1 to 7 years. Rents are paid monthly or quarterly.

(b) For the three months ended March 31, 2024 and 2023, the Group acquired right-of-use assets of $14,607 and $0, respectively, from related parties.

(c) Lease liabilities

	March 31, 2024	December 31, 2023	March 31, 2023
Associates	$ 192,401	$ 223,299	$ 334,578
Other related party	3,028	2,812	-
	$ 195,429	226,111	$ 334,578

(d) For the three months ended March 31, 2024 and 2023, the interest expense incurred on lease liabilities were $2,624 and $5,417, respectively.

F. Prepayments:

	March 31, 2024	December 31, 2023	March 31, 2023
Associates			
Sakai Display Products Corporation			
Current	$ 1,152,493	$ -	$ -
Non-Current	6,391,097	-	-
Others	57,184	64,051	93,526
	$ 7,600,774	$ 64,051	$ 93,526

On January 8, 2024, the Company entered into a purchase agreement with an associate, Sakai Display Products Corporation (hereinafter referred to as "SDP"), and the Company expects to purchase products with a total price of US$246,000 thousand for five years from 2024 to 2028, based on the Company's demand. The Company may adjust the purchase price and quantity according to the actual demand. As of the issuance date of the financial statements, all the abovementioned purchase price has been paid. The prepayment is shown as “prepayments” and “other noncurrent assets”, respectively.

G. Property transactions:

(a) Acquisition of property, plant and equipment:

	Three months ended March 31,	
	2024	2023
Acquisition of property, plant and equipment:		
Associates	$ 78,200	$ 65,016

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

	Three months ended March 31,			
	2024		2023	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Loss on disposal
Associates	$ 867	$ 257	$ 4,416	$ (6,972)

(c) Acquisition of financial assets:

	Accounts	No. of shares	Objects	Three months ended March 31, 2024 Consideration
Associates				
Shengfeng (Guangzhou) Industrial Investment Partnership	Investment accounted using the equity method	-	Shares	$ 220,871
Sakai SK Holdings Pte. Ltd.	"	1,785,510 thousand shares	Common shares	405,668
Sakai GK Partners L.P.	"	-	Shares	97,079
				$ 723,618

(d) Acquisition of other assets:

		Three months ended March 31,	
		2024	2023
	Accounts	Consideration	Consideration
Associates	Intangible assets	$ 9,335	-

H. Loans to related parties

(a) Receivables from related parties

	March 31, 2024	December 31, 2023	March 31, 2023
Associates	$ 155,162	$ 152,310	$ 155,971

For collaterals, refer to Table 1.

(b) Interest income

	Three months ended March 31,	
	2024	2023
Associates	$ 1,533	$ 1,542

For the three months ended March 31, 2024 and 2023, the interest was recognised at the rate of 4%.

(3) Key management compensation

	Three months ended March 31,	
	2024	2023
Salaries and other short-term employee benefits	$ 215,491	$ 179,904
Post-employment benefits	651	493
Share-based payments	62,968	30,394
	$ 279,110	$ 210,791

8. PLEDGED ASSETS

As of March 31, 2024, December 31, 2023 and March 31, 2023, the book values of the Group's pledged assets are as follows:

Assets	Nature	March 31, 2024	December 31, 2023	March 31, 2023
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	$ 137,850	$ 146,792	$ 82,060
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	243,792	285,496	133,138
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	21,264	48,792	54,492
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment	34,200	34,200	49,047
Buildings and structures	Long-term loans	3,674,841	3,728,307	4,552,542
		$ 4,111,947	$ 4,243,587	$ 4,871,279

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

On November 7, 2022, the Group reached an equity agreement with Lordstown Motors Corp. (Lordstown), a NASDAQ listed company in the United States, agreeing that the Group will subscribe Class A ordinary shares at USD 1.76 (in dollars) per share, totalling USD 70,000 thousand, and Series A preferred shares at USD 100 (in dollars) per share, totalling USD 100,000 thousand.

As of March 31, 2024, the Group had paid USD 22,734 thousand for ordinary shares and USD 30,000 thousand for preferred shares and the corresponding shares obtained were subsequently measured at fair value, and were classified as 'non-current financial assets at fair value through other comprehensive income' and 'non-current financial assets at fair value through profit or loss'.

However, there was a dispute between the Group and Lordstown over the application of the provisions in the investment agreement, and the Group suspended the remaining investments. On June 27, 2023, Lordstown filed for bankruptcy in Delaware Bankruptcy Court in the United States and filed a complaint against the Group. As of the issuance date of the financial statements, the bankruptcy and the appeal procedures of Lordstown were both in progress. The Group had suspended the subsequent negotiation actions. As for the lawsuit filed by Lordstown, the Group is still unable to predict the result of the litigation and cannot reliably estimate the contingent liabilities.

(2) Commitments

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

	March 31, 2024	December 31, 2023	March 31, 2023
Property, plant and equipment	$ 17,147,778	$ 21,791,502	$ 5,649,842
Financial assets at fair value through profit or loss	4,700,494	4,184,451	5,120,917
Financial assets at fair value through other comprehensive income	2,908,261	2,908,261	3,154,620
Investments accounted for using equity method	16,045,788	11,476,524	25,140
Business combinations	-	-	6,257,726
	$ 40,802,321	$ 40,360,738	$ 20,208,245

B. On July 24, 2023, the Group reached an equity agreement with ZF Friedrichshafen AG in Germany, agreeing that the subsidiary will subscribe ordinary shares not exceeding EUR 500,000 thousand and Class A preferred shares not exceeding EUR 60,000 thousand of its subsidiary, ZF Chassis Modules GmbH ("ZF Chassis"). On April 30, 2024, the transaction had been approved by the competent authority. The Group acquired 25,000 ordinary shares of ZF Chassis and a share of Class A preferred shares with the transaction amount of EUR

272,013 thousand and EUR 60,000 thousand, respectively, constituting 50% of capital of common equity of ZF Chassis. As of March 31, 2024, the aforementioned expected acquisition price was shown as capital expenditures contracted for at the balance sheet date but not yet incurred - investments accounted for using equity method. As of the issuance date of the financial statements, the related acquisition price had been settled.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

(1)As of the issuance date of the financial statements, the related acquisition price had been settled.

(2)On May 14, 2024, the Board of Directors of the Company resolved to issue the first overseas unsecured convertible bonds of 2024, with a total issuance amount of not more than US$700,000 thousand, and the issuance period shall be less than 5 years.

(3)The Group's associates accounted for using equity method, Sharp Corporation, resolved and declared that its subsidiary, Sakai Display Products Corporation, will terminate the production and manufacturing businesses in the Japan region and adjust the operations strategy of Sakai Display Products Corporation's segment, Device Business.

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 2024, the Group's strategy, which was unchanged from 2023, 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, financial assets for hedging, accounts receivable (including related parties) and other receivables) and financial liabilities (financial liabilities at fair value through profit or loss, financial assets for hedging, accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable).

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

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

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

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

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

(c) Management system:

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

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

(i) Nature:

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

a. Foreign exchange risk arises from different exchange rates to functional currency as the invoice dates of accounts receivable and payable denominated in non-functional foreign currency are different. Due to the characteristics of the subcontracting industry, the Company's revenue and expenditures are mostly denominated in foreign currency. Thus, the remaining net foreign exchange risk is not material after offsetting assets and liabilities. Furthermore, although the variations in currencies of the Company's certain foreign investments in emerging countries (i.e. 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. 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:

March 31, 2024

(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis: Extent of variation	Sensitivity analysis: Effect on profit or loss
Financial assets					
Monetary items					
USD : TWD	$ 27,784,565	32	$ 889,106,070	5 %	$ 44,455,304
USD : RMB	7,087,781	7.2595	226,808,982	5 %	11,340,449
USD : CZK	547,409	23.4192	11,952,257	5 %	597,613
Net effect in consolidated entities with foreign currency					
USD : TWD	$ 56,986,355	32	$ 1,823,563,376		
Financial liabilities					
Monetary items					
USD : TWD	$ 12,315,823	32	$ 394,106,338	5 %	$ 19,705,317
USD : RMB	7,840,754	7.2595	250,904,135	5 %	12,545,207
USD : CZK	242,867	23.4192	5,302,815	5 %	265,141

December 31, 2023

(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Sensitivity analysis: Extent of variation	Sensitivity analysis: Effect on profit or loss
Financial assets					
Monetary items					
USD : TWD	$ 33,062,026	30.71	$ 1,015,334,810	5 %	$ 50,766,741
USD : RMB	8,418,629	7.0973	258,536,112	5 %	12,926,806
USD : CZK	517,337	22.372	11,295,166	5 %	564,758
Net effect in consolidated entities with foreign currency					
USD : TWD	$ 56,659,765	30.71	$ 1,740,021,395		
Financial liabilities					
Monetary items					
USD : TWD	$ 16,634,849	30.71	$ 510,856,205	5 %	25,542,810
USD : RMB	10,474,193	7.0973	321,662,471	5 %	16,083,124
USD : CZK	239,890	22.372	5,237,611	5 %	261,881

	March 31, 2023				
				Sensitivity analysis	
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : TWD	$ 22,881,872	30.45	$ 696,753,010	5 %	$ 34,837,651
USD : RMB	14,229,329	6.872	433,283,054	5 %	21,664,153
USD : CZK	544,601	21.5983	16,583,113	5 %	829,156
Net effect in consolidated entities with foreign currency					
USD : TWD	$ 54,657,261	30.45	$ 1,664,313,608		
Financial liabilities					
Monetary items					
USD : TWD	$ 9,379,703	30.45	$ 285,611,955	5 %	$ 14,280,598
USD : RMB	14,364,271	6.872	437,392,041	5 %	21,869,602
USD : CZK	268,318	21.5983	8,170,280	5 %	408,514

(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 months ended March 31, 2024 and 2023 amounted to ($705,532) and ($1,508,364), 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 $946,002 and $870,045 for the three months ended March 31, 2024 and 2023, 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 three months ended March 31, 2024 and 2023, 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:

	March 31, 2024	December 31, 2023	March 31, 2023
Not past due	$ 695,883,658	$ 861,038,332	$ 682,761,422
Up to 90 days	15,904,434	10,558,960	15,383,100
91 to 180 days	2,027,524	2,096,667	3,665,213
181 to 270 days	852,118	1,558,199	3,730,031
271 to 360 days	1,302,311	1,679,586	2,019,622
Over 361 days	15,045,983	12,039,923	8,132,178
	$ 731,016,028	$ 888,971,667	$ 715,691,566

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 March 31, 2024, December 31, 2023 and March 31, 2023, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

March 31, 2024	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.05%~43.7%	0.71%~55.8%	
Total book value	$ 16,276,188	$ 392,597,415	$ 278,929,216	$ 18,196,565	$ 25,016,644	$ 731,016,028
Loss allowance	$ 16,276,188	$ 196,299	$ 306,822	$ 456,042	$ 1,685,493	$ 18,920,844

December 31, 2023	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.05%~49.3%	0.55%~52.0%	
Total book value	$ 14,773,358	$ 564,212,830	$ 259,295,088	$ 24,323,385	$ 26,367,006	$ 888,971,667
Loss allowance	$ 14,773,358	$ 282,106	$ 285,225	$ 347,172	$ 1,013,643	$ 16,701,504

March 31, 2023	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.0375%	0.0875%	0.05%~62.4%	0.31%~45.5%	
Total book value	$ 8,497,055	$ 428,742,918	$ 221,762,705	$ 32,548,170	$ 24,140,718	$ 715,691,566
Loss allowance	$ 8,497,055	$ 160,779	$ 194,042	$ 2,358,696	$ 802,541	$ 12,013,113

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 March 31, 2024, December 31, 2023 and March 31, 2023, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and no allowance for uncollectible accounts was recognised.

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

	2024	2023
At January 1	$ 16,701,504	$ 12,102,496
Provision for (reversal of) impairment loss	1,858,269	(83,385)
Effect of foreign exchange	361,071	(5,998)
At March 31	$ 18,920,844	$ 12,013,113

(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:

March 31, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 43,561,116	$ 43,850,000	$ 137,920,000	$ 61,300,000	$ 286,631,116
Long-term loans	18,217,313	16,672,858	21,063,205	7,649,090	63,602,466
Lease liabilities	5,643,766	5,648,369	8,614,943	6,526,661	26,433,739
	$ 67,422,195	$ 66,171,227	$ 167,598,148	$ 75,475,751	$ 376,667,321

December 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 65,875,218	$ 44,018,000	$ 117,962,100	$ 68,539,000	$ 296,394,318
Long-term loans	20,018,168	32,057,659	2,178,362	6,869,919	61,124,108
Lease liabilities	5,742,360	4,074,455	7,712,286	7,007,536	24,536,637
	$ 91,635,746	$ 80,150,114	$ 127,852,748	$ 82,416,455	$ 382,055,063

March 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 35,715,000	$ 24,420,938	$ 123,573,116	$ 72,704,500	$ 256,413,554
Long-term loans	37,553,652	18,561,839	7,869,234	7,386,901	71,371,626
Lease liabilities	7,489,063	5,984,471	8,047,624	7,223,379	28,744,537
	$ 80,757,715	$ 48,967,248	$ 139,489,974	$ 87,314,780	$ 356,529,717

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

Derivative financial liabilities:

March 31, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 2,532,397	$ -	$ -	$ -	$ 2,532,397
Cross currency swap contracts	58,435	-	-	-	58,435
	$ 2,590,832	$ -	$ -	$ -	$ 2,590,832

December 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 6,284,274	$ -	$ -	$ -	$ 6,284,274
Cross currency swap contracts	596,945	-	-	-	596,945
	$ 6,881,219	$ -	$ -	$ -	$ 6,881,219

March 31, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 547,968	$ -	$ -	$ -	$ 547,968
Cross currency swap contracts	30,395	-	-	-	30,395
	$ 578,363	$ -	$ -	$ -	$ 578,363

(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 and open-end funds 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 listed stocks during the lock-up period, convertible corporate bonds payable, most of the derivative instruments is included in Level 2.

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

B. 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:

	March 31, 2024			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 286,631,116	$ -	$ 272,412,470	$ -

	December 31, 2023			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 296,394,318	$ -	$ 284,353,599	$ -

	March 31, 2023			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 256,413,554	$ -	$ 245,733,701	$ -

(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 March 31, 2024, December 31, 2023 and March 31, 2023 is as follows:

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

March 31, 2024	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 640,414	$ 1,398,996	$ 884,991	$ 2,924,401
Debt instruments	-	177,048	-	177,048
Beneficiary certificates	122,629	856,712	86,595,257	87,574,598
Derivatives	-	5,052,874	-	5,052,874
Financial assets at fair value through other comprehensive income				
Equity instruments	79,913,515	964,875	10,797,433	91,675,823
Accounts receivable expected factoring	-	87,528,785	-	87,528,785
Total	$ 80,676,558	$ 95,979,290	$ 98,277,681	$274,933,529
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (2,590,832)	$ -	$ (2,590,832)

December 31, 2023	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 573,966	$ 1,463,097	$ 386,570	$ 2,423,633
Debt instruments	-	897,062	-	897,062
Beneficiary certificates	120,263	705,990	83,640,109	84,466,362
Derivatives	-	6,333,680	-	6,333,680
Financial assets at fair value through other comprehensive income				
Equity instruments	74,783,811	797,912	10,912,112	86,493,835
Accounts receivable expected factoring	-	86,795,129	-	86,795,129
Total	$ 75,478,040	$ 96,992,870	$ 94,938,791	$267,409,701
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (6,881,219)	$ -	$ (6,881,219)

March 31, 2023	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 644,980	$ -	$ 571,439	$ 1,216,419
Debt instruments	-	634,406	-	634,406
Beneficiary certificates	87,407	518,944	85,031,389	85,637,740
Derivatives	-	5,679,196	-	5,679,196
Derivative financial assets for hedging	-	377,018	-	377,018
Financial assets at fair value through other comprehensive income				
Equity instruments	65,325,534	997,737	19,464,838	85,788,109
Debt instruments	-	-	44,305	44,305
Accounts receivable expected factoring	-	87,021,238	-	87,021,238
Total	$ 66,057,921	$ 95,228,539	$105,111,971	$266,398,431

March 31, 2023	Level 1	Level 2	Level 3	Total
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (478,518)	$ -	$ (478,518)
Derivative financial liabilities for hedging	-	(99,845)	-	(99,845)
Total	$ -	$ (578,363)	$ -	$ (578,363)

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

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

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

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

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

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

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

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

E. For the three months ended March 31, 2024 and 2023, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the three months ended March 31, 2024 and 2023:

	2024	2023
At January 1	$ 94,938,791	$ 103,637,137
Gains and losses recognised in profit	966,333	(100,352)
Gains and losses recognised in other comprehensive income	(343,560)	391,221
Acquired during the period	704,601	2,646,364
Sold during the period	(118,786)	-
Investment cost refund	(1,678,248)	(610,078)
Transfer out of Level 3	-	(27,734)
Effect of exchange rate changes	3,808,550	(824,587)
At March 31	$ 98,277,681	$ 105,111,971

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 March 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 2,064,411	Market comparable companies	Revenue multiple	0.20~16.69 (1.87)	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	0.27~10.21 (4.31)	
			Discount for lack of marketability	17.00%~38.00% (23.83%)	
			Value to NIAT multiple	0.26~7.96 (5.52)	
	$ 2,348,679	Stock value in complex capital structure	Discount for lack of marketability	20.00%~38.00% (27.33%)	The higher the expected equity value volatility, 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.
			Expected equity value volatility	28.05%~80.12% (47.88%)	
			Revenue multiple	1.40~7.63 (6.73)	
			Net value multiple	0.55~18.85 (5.82)	
			Value to NIAT multiple	0.56~41.78 (14.58)	
	$ 899,098	Net assets value	Discount for lack of marketability	13.00%~29.00% (18.82%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 311,314	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 6,058,922	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 56,179,168	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 29,503,968	Stock value in complex capital structure	Discount for lack of marketability	1.02%	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	20.36%	
	$ 912,121	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,978,585	Market comparable companies	Revenue multiple	0.20~16.69 (2.47)	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	0.27~10.72 (5.90)	
			Discount for lack of marketability	20.00%~38.00% (25.78%)	
			Value to NIAT multiple	0.26~10.15 (6.98)	
	$ 2,386,182	Stock value in complex capital structure	Discount for lack of marketability	20.00%~38.00% (26.53%)	The higher the expected equity value volatility, 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.
			Expected equity value volatility	27.77%~80.12% (48.81%)	
			Revenue multiple	1.40~7.63 (6.71)	
			Net value multiple	0.55~19.09 (5.70)	
			Value to NIAT multiple	0.56~26.87 (10.63)	
	$ 1,247,793	Net assets value	Discount for lack of marketability	13.00%~30.00% (18.88%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 123,020	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 5,563,102	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 52,852,463	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 29,909,421	Stock value in complex capital structure	Discount for lack of marketability	1.33%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	21.98%	
	$ 878,225	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at March 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 2,586,888	Market comparable companies	Revenue multiple	0.2~16.69 (4.01)	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	0.27~12.67 (6.49)	
			Discount for lack of marketability	17.00%~38.00% (25.73%)	
			Value to NIAT multiple	0.26~7.23 (5.19)	
	$ 2,854,958	Stock value in complex capital structure	Weighted average cost of capital	18.96%	The higher the expected equity value volatility, revenue multiple, net value multiple, long-term growth rate of revenue, value to NIAT multiple, and long-term pre-tax operating income, the higher the fair value; the higher the discount for lack of marketability, minority interest discount, and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	4.50%	
			Long-term pre-tax operating margin	45.00%	
			Discount for lack of marketability	20.00%~38.00% (25.48%)	
			Discount for lack of control	21.53%	
			Expected equity value volatility	30.19%~78.58% (51.24%)	
			Revenue multiple	1.4~7.63 (7.00)	
			Net value multiple	0.55~18.20 (7.83)	
			Value to NIAT multiple	0.56~26.87 (5.21)	
Unlisted shares	$ 7,088,361	Net assets value	Discount for lack of marketability	5.39%~50.00% (8.28%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 296,234	Market price method	Discount for lack of marketability	60%	The higher the discount for lack of marketability, the lower the fair value.
	$ 7,209,836	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at March 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	$ 53,326,547	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.32%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 30,596,982	Stock value in complex capital structure	Discount for lack of marketability	1.66%	The higher the discount for lack of marketability, the lower the fair value.
	$ 1,107,860	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Financial bond	$ 44,305	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:

			March 31, 2024			
			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%	$ 895,388	$ (895,388)	$ 61,726	$ (61,726)

			December 31, 2023			
			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%	$ 859,154	$ (859,154)	$ 93,971	$ (93,971)

			March 31, 2023			
			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%	$ 940,694	$ (940,694)	$ 110,407	$ (110,407)

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: Not applicable.

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.

(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 information 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:

Three months ended March 31, 2024 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 840,067	$ 516,725	$ 25,052	$ 25,289	$ (83,141)	$ 1,323,992
Internal revenue	14,665	2,867	6,340	6,093	(29,965)	-
Operating revenue	$ 854,732	$ 519,592	$ 31,392	$ 31,382	$ (113,106)	$ 1,323,992
Depreciation and amortisation	$ 12,196	$ 5,617	$ 1,016	$ 1,720	$ (499)	$ 20,050
Segment operating income (loss)	$ 15,854	$ 19,655	$ (646)	$ 822	$ 1,066	$ 36,751

Three months ended March 31, 2023 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 1,039,900	$ 466,587	$ 29,434	$ 24,097	$ (97,581)	$ 1,462,437
Internal revenue	15,441	3,369	9,311	6,327	(34,448)	-
Operating revenue	$ 1,055,341	$ 469,956	$ 38,745	$ 30,424	$ (132,029)	$ 1,462,437
Depreciation and amortisation	$ 9,209	$ 5,648	$ 1,227	$ 3,237	$ -	$ 19,321
Segment operating income (loss)	$ 24,099	$ 17,238	$ (1,483)	$ (526)	$ 1,195	$ 40,523

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.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

March 31, 2024

Table 1

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2024	Balance at March 31, 2024	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	$ -	$148,973,193	$595,892,772	Note 1
1	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	551,000	551,000	551,000	2.555	2	-	Business operation	-	None	-	66,405,955	132,811,911	Note 3
2	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	260,072	260,072	260,072	2.555	2	-	Business operation	-	None	-	107,424,109	214,848,219	Note 3
3	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	1,851,360	1,851,360	1,851,360	2.555	2	-	Business operation	-	None	-	335,398,608	670,797,215	Note 3
4	AFE, Inc.	iCana Inc.	Other Receivables	Y	140,800	140,800	140,800	5.99	2	-	Business operation	-	None	-	2,117,302	4,234,605	Note 3
5	Foxconn EV Technology Inc.	Foxconn EV System LLC	Other Receivables	Y	631,600	-	-	N/A	2	-	Business operation	-	None	-	13,662,294	27,324,589	Note 3
6	Hyield Venture Capital Co., Ltd.	Bon Shin International Investment Co., Ltd.	Other Receivables	Y	100,000	100,000	-	N/A	2	-	Business operation	-	None	-	3,041,143	12,164,572	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2024	Balance at March 31, 2024	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			
7	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	$ 251,400	$ 251,400	$ 251,400	1.000~ 2.150	2	$ -	Business operation	$ -	None	$ -	$ 2,692,705	$ 10,770,821	Note 2
7	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	400,000	400,000	400,000	2.15	2	-	Business operation	-	None	-	2,692,705	10,770,821	Note 2
8	Fenix Industria de Eletronicos Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	669,984	669,984	669,984	0.00	2	-	Business operation	-	None	-	2,587,758	5,175,516	Note 3
9	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	3,700,864	3,700,864	3,700,864	0.00	2	-	Business operation	-	None	-	40,818,034	81,636,068	Note 3
10	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	5,014	5,014	5,014	6.40	2	-	Business operation	-	None	-	535,124	1,070,248	Note 3
11	Foxconn Singapore Pte. Ltd.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	1,232,000	1,232,000	1,232,000	4.00	2	-	Business operation	-	None	-	125,884,710	251,769,420	Note 3
12	PCE Technology de Juarez S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	576,000	576,000	576,000	5.00	2	-	Business operation	-	None	-	32,068,087	64,136,175	Note 3
13	Smart Technologies Corporation	Smart Technologies ULC	Other Receivables	Y	808,000	808,000	808,000	4.94	2	-	Business operation	-	None	-	297,946,386	595,892,772	Note 3
14	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,713,194	5,713,194	5,713,194	0.000~ 5.000	2	-	Business operation	-	None	-	297,946,386	595,892,772	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2024	Balance at March 31, 2024	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			
15	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	$ 3,085,600	$3,085,600	$3,085,600	2.415~ 2.485	2	$ -	Business operation	$ -	None	$ -	$ 56,608,721	$113,217,442	Note 3
16	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	3,873,280	3,702,720	3,702,720	2.50	2	-	Business operation	-	None	-	83,389,719	166,779,437	Note 3
16	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	155,162	155,162	155,162	4.00	2	-	Business operation	-	None	-	4,169,486	16,677,944	Note 3
17	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Material Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	61,712	61,712	61,712	3.195	2	-	Business operation	-	None	-	3,077,435	6,154,869	Note 3
18	Bharat FIH Limited	Rising Stars Hi Tech Private Limited	Other Receivables	Y	2,628,500	1,920,000	1,920,000	7.20	2	-	Business operation	-	None	-	23,953,814	47,907,628	Note 6
18	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	384,000	384,000	192,000	7.20	2	-	Business operation	-	None	-	23,953,814	47,907,628	Note 6
19	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,512,307	3,512,307	3,512,307	0.00	2	-	Business operation	-	None	-	4,901,523	19,606,093	Note 6
19	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,045,359	3,045,359	3,045,359	0.00	2	-	Business operation	-	None	-	4,901,523	19,606,093	Note 6
19	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,280,000	1,280,000	1,280,000	0.00	2	-	Business operation	-	None	-	4,901,523	19,606,093	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2024	Balance at March 31, 2024	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			
20	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	$ 110,200	$ 110,200	$ 110,200	3.65	2	$ -	Business operation	$ -	None	$ -	$ 22,868,818	$ 45,737,636	Note 6
21	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,102,000	1,102,000	1,102,000	2.555	2	-	Business operation	-	None	-	24,316,843	48,633,686	Note 6
21	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	5,694,000	3,085,600	3,085,600	2.555	2	-	Business operation	-	None	-	24,316,843	48,633,686	Note 6
22	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	1,322,400	1,322,400	1,322,400	2.555	2	-	Business operation	-	None	-	22,237,141	44,474,282	Note 6
23	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	1,322,400	1,322,400	1,322,400	2.555	2	-	Business operation	-	None	-	4,916,001	9,832,002	Note 6
24	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Group GmbH	Other Receivables	Y	320,000	320,000	320,000	5.70	2	-	Business operation	-	None	-	14,670,300	29,340,600	Note 4
24	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Morocco S.A.R.L.	Other Receivables	Y	320,000	320,000	320,000	5.70	2	-	Business operation	-	None	-	14,670,300	29,340,600	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2024	Balance at March 31, 2024	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	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	$ 645,760	$ 645,760	$ 645,760	5.70	2	$ -	Business operation	$ -	None	$ -	$ 14,670,300	$ 29,340,600	Note 4
25	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	640,000	640,000	640,000	0.00	2	-	Business operation	-	None	-	1,317,901	2,635,803	Note 4
26	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,505,332	1,505,332	1,505,332	3.105	2	-	Business operation	-	None	-	3,305,967	6,611,934	Note 4
27	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	484,880	484,880	484,880	3.45~ 3.55	2	-	Business operation	-	None	-	2,720,441	5,440,881	Note 4
28	ShunYun Technology Holdings Limited	ShunYun Technology Holdings (Hong Kong) Limited	Other Receivables	Y	143,701	143,701	143,471	0.00	2	-	Business operation	-	None	-	7,733,245	7,733,245	Note 5
29	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	484,880	484,880	484,880	3.60	2	-	Business operation	-	None	-	9,522,386	19,044,772	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2024	Balance at March 31, 2024	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			
30	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other Receivables	Y	$ 66,120	$ 66,120	$ 66,120	3.90	2	$ -	Business operation	$ -	34 units of tank containers and one unit of crane held by Jusda Energy Technology (Shanghai) Co., Ltd.	$101,151	$ 2,593,877	$ 10,375,506	Note 7
31	Foxconn Technology (India) Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	230,400	230,400	230,400	8.00	2	-	Purchase equipment	-	None	-	192,344,914	320,574,857	Note 8
32	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	23,388,148	12,211,200	12,211,200	0.00	2	-	Business operation	-	None	-	192,344,914	320,574,857	Note 8
32	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	19,488,000	19,488,000	19,488,000	5.300~ 5.400	2	-	Business operation	-	None	-	192,344,914	320,574,857	Note 8
32	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	6,400,000	6,400,000	6,400,000	0.00	2	-	Business operation	-	None	-	192,344,914	320,574,857	Note 8
32	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	2,464,000	2,464,000	2,464,000	0.00	2	-	Purchase equipment	-	None	-	192,344,914	320,574,857	Note 8
33	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	6,612,000	6,612,000	6,612,000	2.415	2	-	Business operation/ Debt repayment	-	None	-	192,344,914	320,574,857	Note 8

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 an 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.

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. The policy for loans granted by the controlling shareholder directly holds 100% of Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by Shunsin Technology Holdings Limited 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 40% of the net assets value of lender; limit on loans to a single party is 10% of the net assets value of lender.

Note 8: The policy for loans granted by subsidiaries of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 50% of their voting shares is as follows: ceiling on total loans granted by subsidiaries is 40% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII. The policy for loans granted by 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: 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

March 31, 2024

Table 2

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2024	Outstanding endorsement/ guarantee amount at March 31, 2024	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
		Company name	Relationship with the endorser/ guarantor											
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	$744,865,965	$ 35,160,000	$ 35,160,000	$35,160,000	$ -	2.36	$ 1,489,731,930	Y	N	N	4、11
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	744,865,965	6,240,000	6,240,000	6,240,000	-	0.42	1,489,731,930	Y	N	N	4、11
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	744,865,965	150,400,000	150,400,000	61,848,000	-	10.10	1,489,731,930	Y	N	N	4、8、11
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	2	744,865,965	5,169,000	5,169,000	344,600	-	0.35	1,489,731,930	Y	N	N	4、11
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	744,865,965	31,580,000	9,600,000	9,600,000	-	0.64	1,489,731,930	Y	N	N	4、8、11
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	744,865,965	2,495,944	2,495,944	2,495,944	-	0.17	1,489,731,930	Y	N	Y	4、11
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	167,699,304	960,556	878,431	878,431	-	0.06	167,699,304	N	N	Y	5、11

No.	Endorser/ guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2024	Outstanding endorsement/ guarantee amount at March 31, 2024	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
2	Jusda International Limited	Jusda Europe s.r.o.	2	$11,599,966	$ 359,256	$ 359,256	$ 359,256	$ -	0.02	$ 11,599,966	N	N	N	7、11
2	Jusda International Limited	Jusda Supply Chain Management Mexico S. De R.L. De C.V.	2	11,599,966	400,000	400,000	400,000	-	0.03	11,599,966	N	N	N	7、11
3	Smart Technologies Inc.	Smart Technologies ULC	2	297,946,386	1,440,000	1,440,000	-	-	0.10	744,865,965	N	N	N	5、11
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	3	90,726,455	6,281,400	6,281,400	1,366,480	-	0.42	90,726,455	N	N	Y	5、11
5	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	320,574,857	115,200,000	115,200,000	32,000,000	-	7.73	641,149,715	N	N	N	6、11
6	FIH Mobile Limited	FIH (Hong Kong) Limited	2	49,015,232	9,600,000	9,600,000	-	-	0.64	49,015,232	N	N	N	9、11
7	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	3	3,484,523	1,893,045	-	-	-	0.00	6,969,045	N	N	N	9、11
8	S&B Industry Inc.	FIH (Hong Kong) Limited	3	2,617,445	789,500	-	-	-	0.00	5,234,891	N	N	N	9、11
9	Great Promote Limited	FIH (Hong Kong) Limited	3	2,020,067	315,800	-	-	-	0.00	4,040,134	N	N	N	9、11

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2024	Outstanding endorsement/ guarantee amount at March 31, 2024	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
10	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	$ 962,267	$ 410,540	$ -	$ -	$ -	0.00	$ 1,924,535	N	N	N	9、11
11	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	1,586,830,748	9,600,000	9,600,000	-	-	0.64	1,586,830,748	N	N	N	5、10、11
11	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	1,586,830,748	4,474,470	-	-	-	0.00	1,586,830,748	N	N	N	5、10、11
11	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	3	1,586,830,748	6,400,000	6,400,000	6,400,000	-	0.43	1,586,830,748	N	N	N	5、11
12	Hyield Venture Capital Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd.	2	30,411,430	15,000,000	15,000,000	15,000,000	-	1.01	30,411,430	N	N	N	4、11

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. 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.

Note 6: The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FII), Foxconn Interconnect Technology Limited and its subsidiaries to others should not be in excess of the endorser/guarantor’s net assets, and for a single party should not be in excess 50% of the endorser/guarantor’s net assets.

Note 7: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.

Note 8: Foxconn (Far East) Limited, Competition Team Technologies Limited, Foxconn Singapore Pte Ltd., eCMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. share the limit of guarantees on medium-term note (MTN) issuance platform of US$5 billion, of which Competition Team Technologies Limited has utilised US$300 million, and the other three corporations including Foxconn Singapore Pte Ltd., eCMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. have not utilised the limit of guarantees. In order to avoid duplicate announcements, the remaining amount of US$4.7 billion is hereby included in the calculation of Foxconn (Far East) Limited.

Note 9: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry SA. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, 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 SA. 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	49,015,232	49,015,232
FIH Mexico Industry S A.de C.V.	3,484,523	6,969,045
S&B Industry, Inc.	2,617,445	5,234,891
Great Promote Limited	2,020,067	4,040,134
Eliteday Enterprises Limited	337,692	675,385
Extra High Enterprises Limited	962,267	1,924,535
FIH Co., Ltd.	2,260,933	4,521,865
FIH (Hong Kong) Limited	-	-

Note 10: 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. Since no company has incurred bank debts so far, the unused remaining facilities were disclosed with Foxconn Slovakia, Spol.s r.o. as the guarantee. When a company actually incurs bank debts, the actual amount of debts incurred will be disclosed.

Note 11: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

March 31, 2024

Table 3

Expressed in thousands of TWD

(Except as otherwise indicated)

				As of March 31, 2024				
Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	127,212	$ 1,914,559	1	$ 1,914,559	
〃	Shieh Yong Investment Co., Ltd.	None	(1)	32,507	289,716	2	289,716	
〃	Usun Technology Co., Ltd.	None	(1)	5,180	206,423	8	206,423	
〃	Amphastar Pharmaceuticals, Inc.	None	(1)	132	185,580	-	185,580	
〃	Ceer National Automotive Company	None	(1)	23,370	472,258	8	472,258	
〃	Sonatus Inc.	None	(1)	2,000	235,000	-	235,000	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	9,542,312	3	9,542,312	
〃	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	1,600,000	-	1,600,000	
〃	Others (Note 3)	None	(1)	-	50,220	-	50,220	
Bon Shin International Investment Co., Ltd. and subsidiaries	Simplo Technology Co., Ltd.	None	(1)	7,730	3,463,241	4	3,463,241	
〃	Fitipower Integrated Technology Inc.	None	(1)	6,851	1,836,068	6	1,836,068	
〃	G-TECH Optoelectronics Corporation	None	(1)	2,669	67,653	2	67,653	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	5,397	-	5,397	
〃	HH-CTBC Partnership, L.P.	None	(2)	-	40,283	-	40,283	
〃	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
〃	Others (Note 3)	None	(1)(2)	-	123,467	-	123,467	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	None	(1)	5,000	238,887	10	238,887	
〃	G-TECH Optoelectronics Corporation	None	(1)	9,793	248,258	7	248,258	
〃	Cybertan Technology Inc.	Other related party	(1)	10,035	245,866	3	245,866	
〃	Fitipower Integrated Technology Inc.	None	(1)	947	253,796	1	253,796	
〃	Usun Technology Co., Ltd.	None	(1)	784	31,242	1	31,242	
〃	Others (Note 3)	None	(1)	-	238	-	238	

				As of March 31, 2024				
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
Lin Yih International Investment Co., Ltd. and subsidiaries	Gogoro Inc.	None	(1)	2,000	$ 117,760	1	$ 117,760	
〃	HH-CTBC Partnership, L.P.	None	(2)	-	362,546	-	362,546	
〃	Heng Fong Energy Co., Ltd.	None	(1)	20,500	203,345	10	203,345	
〃	Cybertan Technology Inc.	Other related party	(1)	3,451	84,550	1	84,550	
〃	Others (Note 3)	None	(1)(2)	-	33,069	-	33,069	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	151,584	2,281,333	2	2,281,333	
〃	Simplo Technology Co., Ltd.	None	(1)	8,215	3,680,169	4	3,680,169	
〃	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,293,348	1	3,293,348	
〃	Usun Technology Co., Ltd.	None	(1)	3,836	152,865	6	152,865	
〃	Giga Solar Materials Corporation	None	(1)	9,265	900,649	10	900,649	
〃	Yonglin Life Technology Fund I, L.P.	None	(2)	-	106,542	-	106,542	
〃	G-TECH Optoelectronics Corporation	None	(1)	6,465	163,889	4	163,889	
〃	Cybertan Technology Inc.	Other related party	(1)	10,035	245,866	3	245,866	
〃	Fitipower Integrated Technology Inc.	None	(1)	8,352	2,238,336	7	2,238,336	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,291,867	1	2,291,867	
〃	BioImpact Equities Master Fund, LP	None	(2)	-	856,713	-	856,713	
〃	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
〃	Others (Note 3)	None	(1)(2)	-	312,447	-	312,447	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	G-TECH Optoelectronics Corporation	None	(1)	6,158	156,100	4	156,100	
〃	Fitipower Integrated Technology Inc.	None	(1)	6,402	1,715,742	5	1,715,742	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	2,756	-	2,756	
〃	Shin Kong Life unsecured cumulative Subordinated Corporate Bonds	None	(3)	-	280,000	-	280,000	
〃	Others (Note 3)	None	(1)	-	238	-	238	
Foxconn (Far East) Limited and subsidiaries	CloudMinds Inc.	None	(1)	2,055	432,000	1	432,000	
〃	Galaxy Digital Holdings Ltd.	None	(1)	4,537	1,551,267	4	1,551,267	
〃	HMD Global Oy	None	(1)	813	819,200	12	819,200	
〃	IDG China Capital Fund III, L.P.	None	(2)	-	4,215,153	-	4,215,153	
〃	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	802,250	-	802,250	
〃	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	148,078	3	148,078	
〃	Megvii Technology Limited	None	(1)	22,758	548,043	-	548,043	
〃	SK Inc.	None	(1)	2,450	9,801,568	3	9,801,568	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2024 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Skycus China Fund, L.P.	None	(2)	-	$ 1,985,817	-	$ 1,985,817	
〃	Softbank Vision Fund, L.P.	None	(2)	-	14,751,984	-	14,751,984	
〃	VIZIO Holding Corp.	None	(1)	4,409	1,543,547	4	1,543,547	
〃	Visionnaire Ventures Fund II, L.P.	None	(2)	-	889,591	-	889,591	
〃	DiDi Global Inc.	None	(1)	12,543	1,208,103	-	1,208,103	
〃	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,272,559	13	3,272,559	
〃	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	255,702	-	255,702	
〃	Contemporary Amperex Technology Co., Limited	None	(1)	28,979	24,291,127	1	24,291,127	
〃	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	243,101	3	243,101	
〃	Figure Technologies Inc.	None	(1)	2,403	148,916	-	148,916	
〃	Plume Design, Inc.	None	(1)	6,006	430,764	1	430,764	
〃	Nuwa Robotics Corp.	None	(1)	34,365	346,371	-	346,371	
〃	Livingstone Fund, L.P.	None	(2)	-	331,945	-	331,945	
〃	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	310,618	8	310,618	
〃	Pegasus Holdings Limited	None	(2)	4,275	136,800	-	136,800	
〃	IDG Breyer Capital Fund, L.P.	None	(2)	-	19,003,079	-	19,003,079	
〃	Smart Growth Fund	None	(2)	-	258,487	-	258,487	
〃	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	182,529	-	182,529	
〃	Agile Robots Ag	None	(1)	339	1,852,116	2	1,852,116	
〃	Lansus Technologies Inc.	None	(2)	-	142,674	-	142,674	
〃	Provenance Blockchain Inc.	None	(1)	1,430,669	311,314	-	311,314	
〃	Wisconn Valley Ventures, L.P.	None	(2)	-	302,678	-	302,678	
〃	AI Fund, L.P.	None	(2)	-	243,281	-	243,281	
〃	GTM Capital Healthcare Fund L.P.	None	(2)	-	399,044	-	399,044	
〃	Southeast Digital Transformation Investment (Putian) Partnership	None	(1)	25,000	110,200	-	110,200	
〃	Shanghai Sermatec Energy Technology Co., Ltd.	None	(1)	60,000	264,480	2	264,480	
〃	Ramon Space Ltd.	None	(1)	58,479	255,907	8	255,907	
〃	Usun Technology Co., Ltd.	None	(1)	177	5,533	-	5,533	
〃	Translink Capital Partners IV, L.P.	None	(1)	-	97,920	1	97,920	
〃	Beijing Xiaoqu Zhipin Technology Co., Ltd.	None	(1)	-	173,572	5	173,572	
〃	Indigo Technologies Inc.	None	(2)	3,341	640,000	5	640,000	

				As of March 31, 2024				
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 (Far East) Limited and subsidiaries	Devialet SA	None	(1)	13	$ 90,405	-	$ 90,405	
〃	Government Development Banking Institution - Bonds	None	(2)	-	133,281	-	133,281	
〃	Innovation New Material Technology Co., Ltd.	None	(2)	66,519	1,381,043	2	1,381,043	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	3,526,400	-	3,526,400	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	288,000	-	288,000	
〃	Others (Note 3)	None	(1)(2)	-	1,837,018	-	1,837,018	
Foxconn Infinite Pte. Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	380,384	-	380,384	
〃	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,749,531	19	1,749,531	
〃	CloudMinds Inc.	None	(1)	20,619	545,037	1	545,037	
〃	Sinovation Fund III, L.P.	None	(2)	-	2,335,133	-	2,335,133	
〃	Innovation Works Development Fund, L.P.	None	(2)	-	234,081	-	234,081	
〃	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	989,352	-	989,352	
〃	Playground Global, LLC	None	(2)	-	321,103	-	321,103	
〃	Playground Ventures II, L.P.	None	(2)	-	6,770,043	-	6,770,043	
〃	Playground Ventures, L.P.	None	(2)	-	2,736,603	-	2,736,603	
〃	Riverwood Capital Partners, L.P.	None	(2)	-	142,092	-	142,092	
〃	Silverlink Capital, L.P.	None	(2)	-	2,161,938	-	2,161,938	
〃	Sinovation Fund IV, L.P.	None	(2)	-	1,805,049	-	1,805,049	
〃	Softbank Vision Fund, L.P.	None	(2)	-	14,751,984	-	14,751,984	
〃	TJ 2015. Fund, L.P.	None	(2)	-	699,007	-	699,007	
〃	Translink Capital Partners II, L.P.	None	(2)	-	390,190	-	390,190	
〃	Translink Capital Partners III, L.P.	None	(2)	-	647,862	-	647,862	
〃	Translink Capital Partners IV, L.P.	None	(2)	-	189,257	-	189,257	
〃	Celesta Capital II-A, L.P.	None	(2)	-	3,789,165	-	3,789,165	
〃	Celesta Capital III, L.P.	None	(2)	-	1,613,592	-	1,613,592	
〃	Devialet SA	None	(1)	41	230,444	-	230,444	
〃	AI Fund, L.P.	None	(2)	-	451,826	-	451,826	
〃	Sinovation Disrupt Fund, L.P.	None	(2)	-	477,943	-	477,943	
〃	FG Venture, L.P.	None	(2)	-	138,630	-	138,630	
〃	Walden Catalyst Ventures, L.P.	None	(2)	-	369,900	-	369,900	
〃	Ejoule International Limited	None	(1)	23,256	140,046	-	140,046	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2024				Footnote
				Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	
Foxconn Infinite Pte. Ltd. and subsidiaries	Playground Ventures III, L.P.	None	(2)	-	$ 399,039	-	$ 399,039	
〃	Credo Technology Group Holding Ltd.	None	(1)	1,474	999,525	1	999,525	
〃	Kneron Holding Corporation	None	(1)	1,875	164,305	-	164,305	
〃	Softbank Robotics Group Corp.	None	(1)	6,618	103,148	7	103,148	
〃	Sinovation Fund V, L.P.	None	(2)	-	184,146	-	184,146	
〃	Marvell Technology, Inc.	None	(2)	57	128,262	-	128,262	
〃	Walden Technology Ventures IV, L.P.	None	(2)	-	108,627	-	108,627	
〃	Nuwa Robotics Corp.	None	(1)	350	24,118	-	24,118	
〃	Others (Note 3)	None	(1)(2)	-	517,263	-	517,263	
Margini Holdings Limited-B.V.I. subsidiaries	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	417,953	-	417,953	
Foxconn Singapore Pte. Ltd. and subsidiaries	Dagang Nexchange Berhad	None	(1)	120,000	284,525	-	284,525	
〃	Others (Note 3)	None	(1)	-	101,368	-	101,368	
eCMMS Precision Singapore Pte. Ltd. subsidiaries	Others (Note 3)	None	(2)	-	43,764	-	43,764	

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 three months ended March 31, 2024

Table 4

Expressed in thousands of TWD

(Except as otherwise indicated)

						Balance at January 1, 2024		Addition		Disposal				Balance at March 31, 2024		
Investor	Marketable securities	General ledger account	Counterparty (Note 4)	Relationship with the investor (Note 4)	Transaction currency	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	Footnote
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 5	TWD	515,800	$ 5,158,000	77,700	$ 777,000	-	$ -	$ -	$ -	593,500	$ 5,935,000	Note 6
〃	Foxconn Singapore Pte. Ltd.	Note 1	Foxconn Singapore Pte. Ltd.	Note 5	USD	2,440,587	1,797,032	130,008	98,498	-	-	-	-	2,570,595	1,895,530	Note 6
〃	Altus Technology Inc.	Note 1	Altus Technology Inc.	Note 5	TWD	445,811	5,244,555	146,000	1,460,000	-	-	-	-	591,811	6,704,555	Note 6
Hon Yuan International Investment Co., Ltd.	PowerX Semiconductor Corporation	Note 1	PowerX Semiconductor Corporation	Note 5	TWD	251,460	251,460	89,100	445,500	-	-	-	-	340,560	696,960	
Foxconn (Far East) Limited and subsidiaries	Indigo Technologies Inc.	Note 2	-	-	USD	835	50,000	2,506	15,000	-	-	-	-	3,341	20,000	
〃	Citigroup Fixed Income Securities	Note 3	-	-	USD	-	100,000	-	-	-	103,000	100,000	3,000	-	-	
〃	Sakai SK Holdings Pte. Ltd.	Note 1	Sakai SK Holdings Pte. Ltd.	None	JPY	842,574	842,574	1,785,510	1,785,510	-	-	-	-	2,628,084	2,628,084	
〃	Government development banking Institution - Bonds	Note 2	-	-	USD	-	20,604	-	-	-	20,707	20,604	103	-	-	

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 profit or loss".

Note 3: Code of general ledger account is "financial assets at amortised cost".

Note 4: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves the columns blank.

Note 5: The counterparty is a subsidiary of the Company.

Note 6: Aforementioned amounts were investment cost, for the information of their book value amount, please refer to 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 three months ended March 31, 2024

Table 5

Expressed in thousands of TWD
(Except as otherwise indicated)

								Information on prior transaction if the counterparty is a related party						
Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	Status of payment	Counterparty	Relationship	Owner	Relationship with the issuer	Date of transfer	Amount	Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
FII AMC Mexico, S. de R.L. de C.V.	Land	2024/02/27	MXN	$ 453,089	Paid in full.	Barba 5, Sociedad Cooperativa De Responsabilidad Limitada De Capital Variable EL Cajon De Barba, Sociedad Cooperativa De Responsabilidad Limitada De Capital Variable	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	None
Fulian Technology (Jiyuan) Co., Ltd.	Land and plant	2024/03/04	RMB	781,810	Paid in full.	Jiyuan Jikang Technology Co., Ltd.	None	Not applicable	Not applicable	Not applicable	Not applicable	Based on market price	Operational needs	None

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more

For the three months ended March 31, 2024

Expressed in thousands of TWD

Table 6

(Except as otherwise indicated)

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	$ 3,351,354	1	Payment term 45~90 days	Note 1	Note 1	$ 60,258,703	25	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	627,809	-	Net 90 days	Note 1	Note 1	843,495	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	205,548	-	Payment term 60 days	Note 1	Note 1	115,812	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	3,271,465	1	Net 120 days	Note 1	Note 1	92,653	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	118,728	-	Net 90 days	Note 1	Note 1	138,139	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	248,109	-	Net 90 days	Note 1	Note 1	281,748	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,576,793	-	Payment term 45 days	Note 1	Note 1	2,005,411	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	351,028	-	Net 90 days	Note 1	Note 1	450,157	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	109,717	-	Payment term 45 days	Note 1	Note 1	82,033	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	118,821	-	Payment term 60 days	Note 1	Note 1	186,335	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	910,688	-	Payment term 45 days	Note 1	Note 1	701,744	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	44,254,858	7	Payment term 30~90 days	Note 1	Note 1	(67,195,211)	(8)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	201,634,834	31	Net 30 days	Note 1	Note 1	(184,788,119)	(23)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	109,702,021	17	Net 60 days	Note 1	Note 1	(180,801,732)	(23)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	74,950,082	12	Net 30 days	Note 1	Note 1	(101,010,581)	(13)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	97,030,364	15	Net 60 days	Note 1	Note 1	(209,477,955)	(26)	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	$ 567,951	-	Net 30 days	Note 1	Note 1	$ (509,273)	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	15,295,295	2	Net 90 days	Note 1	Note 1	(17,436,869)	(2)	Note 2
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	192,829	-	Payment term 90 days	Note 1	Note 1	(287,244)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	112,674	-	Payment term 60 days	Note 1	Note 1	(134,126)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing and molding costs	396,517	5	-	Note 1	Note 1	(249,831) (Shown as other payables)	(4)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	2,646,878	31	-	Note 1	Note 1	(1,337,021) (Shown as other payables)	(19)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	5,187,224	61	-	Note 1	Note 1	(5,329,156) (Shown as other payables)	(76)	
Hon Hai Precision Industry Co., Ltd.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	226,139	3	-	Note 1	Note 1	(62,294) (Shown as other payables)	(1)	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	154,341	43	Payment term 45 days	Note 1	Note 1	99,318	47	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	355,073	77	Net 60 days	Note 1	Note 1	315,984	31	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	2,928,365	5	Payment term 90 days	Note 1	Note 1	916,741	2	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	110,354	-	Payment term 90 days	Note 1	Note 1	529,831	1	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	16,851,326	28	Payment term 90 days	Note 1	Note 1	19,913,191	38	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	460,634	1	Payment term 30 days	Note 1	Note 1	234,067	-	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	25,134,348	42	Payment term 60 days	Note 1	Note 1	25,860,623	50	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	$ 161,896	-	Payment term 45 days	Note 1	Note 1	$ 164,524	-	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	11,261,885	19	Payment term 30 days	Note 1	Note 1	2,590,981	5	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	172,836	-	Payment term 75 days	Note 1	Note 1	(274,928)	(1)	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,312,405	9	Net 90 days	Note 1	Note 1	2,479,402	18	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	475,062	55	Net 30 days	Note 1	Note 1	328,683	45	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	383,192	45	Net 30 days	Note 1	Note 1	401,904	55	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	722,855	5	Payment term 90 days	Note 1	Note 1	748,010	7	
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	14,626,934	95	Net 120 days	Note 1	Note 1	9,143,562	84	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	149,241	1	Payment term 90 days	Note 1	Note 1	(231,751)	(2)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Focal Tech Co., Ltd.	Subsidiary	Sales	175,822	68	Net 161 days	Note 1	Note 1	178,896	77	
FIH Precision Electronics (Langfang) Co., Ltd.	Fushan Technology (Vietnam) Limited Liability Company	Subsidiary	Sales	141,061	16	Net 60 days	Note 1	Note 1	222,582	11	
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	Sales	194,508	1	Payment term 60 days	Note 1	Note 1	323,242	2	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	122,860	1	Net 25 days	Note 1	Note 1	37,391	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	446,256	2	Net 30 days	Note 1	Note 1	(160,452)	(1)	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	1,411,872	6	Payment term 60 days	Note 1	Note 1	1,311,018	8	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	910,143	100	Payment term 30 days	Note 1	Note 1	1,295,256	100	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	123,678	13	Net 60 days	Note 1	Note 1	(125,841)	(10)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	3,659,314	100	Payment term 120 days	Note 1	Note 1	3,706,184	98	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	202,781	14	Net 30 days	Note 1	Note 1	294,810	14	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	$ 2,357,587	82	Payment term 90 days	Note 1	Note 1	$ 5,473,026	100	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	987,694	15	Payment term 90 days	Note 1	Note 1	1,147,787	14	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	599,833	9	Payment term 30 days	Note 1	Note 1	820,057	10	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	27,599,714	99	Payment term 90 days	Note 1	Note 1	10,049,312	97	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,125,728	23	Payment term 90 days	Note 1	Note 1	1,360,438	20	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	257,276	5	Net 90 days	Note 1	Note 1	385,487	6	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	791,882	16	Net 90 days	Note 1	Note 1	1,015,852	15	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	6,854,031	96	Payment term 90 days	Note 1	Note 1	1,908,102	-	
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,185,387	98	Payment term 90 days	Note 1	Note 1	3,602,893	100	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	2,390,671	82	90 days after validation	Note 1	Note 1	2,425,936	82	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	690,875	100	Payment term 90 days	Note 1	Note 1	597,580	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	232,002	19	Payment term 45 days	Note 1	Note 1	799,163	46	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,648,551	5	Payment term 45 days	Note 1	Note 1	313,241	1	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	135,521	-	Payment term 45 days	Note 1	Note 1	322,114	1	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	278,112	73	Payment term 90 days	Note 1	Note 1	179,990	63	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	457,611	42	Payment term 30 days	Note 1	Note 1	672,804	37	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	479,991	44	Net 90 days	Note 1	Note 1	888,781	49	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	$ 204,077	23	Payment term 45 days	Note 1	Note 1	$ 74,676	14	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	696,770	77	Payment term 45 days	Note 1	Note 1	456,928	86	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	778,221	45	Payment term 30 days	Note 1	Note 1	318,999	47	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	954,758	55	Payment term 30 days	Note 1	Note 1	355,475	53	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	217,942	11	Payment term 30 days	Note 1	Note 1	4,686	-	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	263,502	14	Payment term 30 days	Note 1	Note 1	1,149,481	36	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,420,289	97	Payment term 90 days	Note 1	Note 1	3,062,967	100	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	368,232	99	Payment term 30 days	Note 1	Note 1	313,083	88	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,780,737	100	Payment term 90 days	Note 1	Note 1	6,150,975	99	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	856,827	100	Payment term 60 days	Note 1	Note 1	788,318	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	254,722	1	Payment term 90 days	Note 1	Note 1	(445,995)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	172,699	1	90 days after validation	Note 1	Note 1	(229,397)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	188,055	2	90 days after validation	Note 1	Note 1	276,855	2	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	135,964	1	Net 90 days	Note 1	Note 1	(138,381)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	119,371	1	Payment term 30 days	Note 1	Note 1	(103,593)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	3,852,645	35	Payment term 30 days	Note 1	Note 1	2,397,308	18	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	693,307	80	Payment term 45 days	Note 1	Note 1	331,195	10	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Foxconn Technology CZ S.R.O.	Cloud Network Technology Kft.	Subsidiary	Sales	$ 490,860	18	Payment term 45 days	Note 1	Note 1	$ 682,581	3	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	314,082	4	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	122,357	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	124,660	2	Net 90 days	Note 1	Note 1	-	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	455,932	2	Payment term 60 days	Note 1	Note 1	287,439	1	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	983,672	38	Payment term 30 days	Note 1	Note 1	474,125	31	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,167,394	45	Payment term 30 days	Note 1	Note 1	780,818	51	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	443,559	17	Payment term 30 days	Note 1	Note 1	256,485	17	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	123,830	-	Net 90 days	Note 1	Note 1	177,594	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	12,976,017	11	Net 30 days	Note 1	Note 1	11,200,237	5	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	11,092,737	9	Net 60 days	Note 1	Note 1	11,155,956	5	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	145,596	-	Net 60 days	Note 1	Note 1	245,325	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	97,085,551	79	Net 60 days	Note 1	Note 1	202,377,934	85	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	495,343	-	Payment term 90 days	Note 1	Note 1	371,333	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	414,634	10	Payment term 90 days	Note 1	Note 1	677,958	12	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	3,394,357	84	Net 60 days	Note 1	Note 1	4,821,622	84	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	114,000	20	Payment term 90 days	Note 1	Note 1	137,848	19	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	165,770	29	Net 90 days	Note 1	Note 1	227,479	31	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	$ 1,229,272	7	Net 90 days	Note 1	Note 1	$ 1,243,137	9	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	183,852	1	Payment term 30 days	Note 1	Note 1	137,745	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	11,032,814	64	Payment term 60 days	Note 1	Note 1	3,234,487	23	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,011,595	18	Payment term 90 days	Note 1	Note 1	7,306,410	53	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	434,399	3	Net 75 days	Note 1	Note 1	488,623	4	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	1,112,998	7	Payment term 60 days	Note 1	Note 1	1,323,454	10	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	81,911,120	68	Net 60 days	Note 1	Note 1	118,964,538	82	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	33,770,694	28	Net 30 days	Note 1	Note 1	19,865,189	14	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	148,004	-	Payment term 90 days	Note 1	Note 1	(156,075)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	108,644	-	Net 90 days	Note 1	Note 1	(179,151)	-	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	529,518	81	Payment term 90 days	Note 1	Note 1	401,923	-	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	8,894,247	77	Net 90 days	Note 1	Note 1	14,655,328	90	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,776,426	100	Payment term 30 days	Note 1	Note 1	17,320,392	99	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	8,162,085	3	30 days after validation	Note 1	Note 1	45,801	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	263,962,500	94	Payment term 90 days	Note 1	Note 1	197,256,340	87	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	1,272,890	-	Payment term 90 days	Note 1	Note 1	1,778,573	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	7,588,385	3	Net 120 days	Note 1	Note 1	16,964,330	7	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	$ 279,280	2	Payment term 90 days	Note 1	Note 1	$ 1,219,144	5	
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,951,873	11	Payment term 90 days	Note 1	Note 1	3,208,308	14	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,994,298	24	Payment term 90 days	Note 1	Note 1	9,068,132	39	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	10,587,146	62	Payment term 90 days	Note 1	Note 1	9,478,458	41	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	26,338,923	99	Payment term 90 days	Note 1	Note 1	22,936,851	83	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	110,017	3	Net 45 days	Note 1	Note 1	80,927	2	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	349,850	8	Net 10 days	Note 1	Note 1	355,968	10	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	989,512	23	Net 60 days	Note 1	Note 1	1,006,817	28	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	82,439,866	95	Net 90 days	Note 1	Note 1	81,940,061	94	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	3,016,167	3	Net 90 days	Note 1	Note 1	4,233,780	5	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	320,299	2	Payment term 30 days	Note 1	Note 1	100,731	1	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	11,442,368	74	Payment term 60 days	Note 1	Note 1	11,511,337	71	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	655,152	4	Payment term 60 days	Note 1	Note 1	1,140,790	7	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	2,785,043	18	Payment term 60 days	Note 1	Note 1	3,123,999	19	
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	Sales	147,231	1	Payment term 90 days	Note 1	Note 1	149,805	1	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,163,956	100	Payment term 30 days	Note 1	Note 1	774,952	100	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,429,674	97	Net 90 days	Note 1	Note 1	24,098,554	98	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	$ 103,665	1	60 days after validation	Note 1	Note 1	$ 118,274	-	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	167,212	2	Net 30 days	Note 1	Note 1	259,462	1	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	169,423	1	Payment term 90 days	Note 1	Note 1	173,366	-	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	451,399	2	Payment term 90 days	Note 1	Note 1	450,127	-	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	897,961	4	Payment term 90 days	Note 1	Note 1	895,072	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	182,566	1	Payment term 90 days	Note 1	Note 1	171,775	-	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	317,824	1	Payment term 90 days	Note 1	Note 1	239,471	-	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	228,491	1	Payment term 90 days	Note 1	Note 1	198,586	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	418,983	2	Payment term 90 days	Note 1	Note 1	530,898	-	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	1,722,035	7	Payment term 90 days	Note 1	Note 1	2,466,899	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	2,300,893	9	Payment term 90 days	Note 1	Note 1	1,882,698	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	155,561	1	Payment term 90 days	Note 1	Note 1	86,255	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	1,096,825	4	Payment term 90 days	Note 1	Note 1	2,144,042	-	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	368,506	2	Payment term 90 days	Note 1	Note 1	336,267	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	357,044	1	Payment term 90 days	Note 1	Note 1	472,577	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	112,196	-	Payment term 90 days	Note 1	Note 1	200,836	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	286,914	1	Payment term 90 days	Note 1	Note 1	(520,053)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	$ 346,185	1	Payment term 90 days	Note 1	Note 1	$ 354,935	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	119,703	-	Payment term 90 days	Note 1	Note 1	126,608	-	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	2,514,718	100	Payment term 90 days	Note 1	Note 1	5,592,638	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	289,664	15	Payment term 90 days	Note 1	Note 1	71,846	-	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	313,668	14	Net 180 days	Note 1	Note 1	564,862	20	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	173,562	8	Net 60 days	Note 1	Note 1	197,385	7	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	334,083	98	Payment term 90 days	Note 1	Note 1	119,711	100	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,209,363	92	90 days after validation	Note 1	Note 1	1,221,054	92	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	4,785,300	23	Payment term 75 days	Note 1	Note 1	3,373,370	16	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,132,408	20	Net 120 days	Note 1	Note 1	5,634,497	27	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	138,765	1	Payment term 30 days	Note 1	Note 1	(86,606)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	206,583	1	Net 75 days	Note 1	Note 1	243,427	1	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	8,272,348	96	Payment term 90 days	Note 1	Note 1	7,791,907	100	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	204,496	2	Payment term 90 days	Note 1	Note 1	204,967	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	14,222,132	27	Payment term 90 days	Note 1	Note 1	15,028,440	38	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	114,859	-	Net 45 days	Note 1	Note 1	109,990	-	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	538,383	1	Payment term 90 days	Note 1	Note 1	1,396,494	4	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	731,421	1	Payment term 90 days	Note 1	Note 1	1,393,099	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 2,327,521	4	Net 60 days	Note 1	Note 1	$ 2,782,801	7	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,752,543	3	Net 60 days	Note 1	Note 1	1,240,896	3	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	2,338,118	4	Net 45 days	Note 1	Note 1	3,745,048	9	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	250,684	-	Payment term 60 days	Note 1	Note 1	227,281	1	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	653,753	100	Net 60 days	Note 1	Note 1	937,195	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	124,734	1	Payment term 90 days	Note 1	Note 1	144,484	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	13,939,493	98	Net 30 days	Note 1	Note 1	28,559,535	98	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	235,217	5	Payment term 90 days	Note 1	Note 1	457,919	4	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	153,470	3	Payment term 90 days	Note 1	Note 1	310,018	3	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	4,483,205	89	Payment term 90 days	Note 1	Note 1	7,133,103	66	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	150,494	28	Net 90 days	Note 1	Note 1	275,096	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	251,656	-	Net 90 days	Note 1	Note 1	287,120	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	248,886	-	Payment term 90 days	Note 1	Note 1	322,779	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	201,966	-	30 days after validation	Note 1	Note 1	274,951	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	358,193	1	Payment term 90 days	Note 1	Note 1	1,064,690	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	280,474	-	Net 30 days	Note 1	Note 1	466,273	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	157,493	-	Net 30 days	Note 1	Note 1	349,977	-	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	53,754,561	95	Payment term 30 days	Note 1	Note 1	124,233,665	94	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	$ 193,525	-	Payment term 90 days	Note 1	Note 1	$ 320,601	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	494,586	1	Net 90 days	Note 1	Note 1	375,771	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	110,656	-	Net 90 days	Note 1	Note 1	304,639	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	440,067	1	Net 30 days	Note 1	Note 1	1,964,048	1	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	174,015	69	Payment term 90 days	Note 1	Note 1	205,003	52	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	113,616	38	Payment term 45 days	Note 1	Note 1	60,672	31	
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	143,658	100	Net 90 days	Note 1	Note 1	153,369	100	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	963,593	28	Payment term 30 days	Note 1	Note 1	398,104	19	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	1,490,934	45	Payment term 30 days	Note 1	Note 1	(858,192)	(37)	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	314,897	9	Payment term 30 days	Note 1	Note 1	150,317	7	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Purchases	335,806	10	Payment term 90 days	Note 1	Note 1	(28,516)	(1)	
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	939,604	1	Payment term 90 days	Note 1	Note 1	535	-	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	90,665,990	97	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	867,062	1	Payment term 90 days	Note 1	Note 1	102	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	845,627	1	Payment term 90 days	Note 1	Note 1	855,284	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	293,851	1	Payment term 90 days	Note 1	Note 1	370,842	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	13,377,812	43	Payment term 90 days	Note 1	Note 1	19,970,701	68	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	$ 16,644,262	53	Payment term 90 days	Note 1	Note 1	$ 7,289,322	25	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	468,064	1	Payment term 90 days	Note 1	Note 1	518,760	2	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	Sales	104,783	-	Payment term 90 days	Note 1	Note 1	523,464	2	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	25,056,216	6	Payment term 90 days	Note 1	Note 1	26,073,607	6	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	7,823,349	2	Net 60 days	Note 1	Note 1	12,314,415	3	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	3,172,965	1	Net 180 days	Note 1	Note 1	9,991,853	2	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	4,254,062	1	Net 90 days	Note 1	Note 1	2,125,249	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	2,557,114	1	Net 60 days	Note 1	Note 1	5,073,887	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,098,115	-	Payment term 90 days	Note 1	Note 1	2,488,178	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,593,524	-	Net 90 days	Note 1	Note 1	908,316	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	587,388	-	Payment term 30 days	Note 1	Note 1	612,687	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,856,654	1	Net 90 days	Note 1	Note 1	4,616,593	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	402,145	-	Net 60 days	Note 1	Note 1	267,915	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	125,402,155	31	Payment term 30 days	Note 1	Note 1	131,548,017	30	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	1,042,867	-	Net 60 days	Note 1	Note 1	1,056,262	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	483,747	-	Net 45 days	Note 1	Note 1	511,416	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	31,729,434	8	Net 180 days	Note 1	Note 1	57,461,806	13	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	$ 262,998	-	Payment term 30 days	Note 1	Note 1	$ 267,468	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	169,138	-	Payment term 60 days	Note 1	Note 1	698,791	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	20,079,503	5	Payment term 90 days	Note 1	Note 1	15,694,807	4	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	6,165,172	2	Net 60 days	Note 1	Note 1	4,445,107	1	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	199,854	-	Net 75 days	Note 1	Note 1	(207,194)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	144,802	-	Payment term 90 days	Note 1	Note 1	(190,165)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	130,462	-	Net 90 days	Note 1	Note 1	(136,405)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	1,243,910	-	Payment term 60 days	Note 1	Note 1	934,061	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,393,320	9	Payment term 60 days	Note 1	Note 1	1,595,229	12	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	117,632	1	Payment term 60 days	Note 1	Note 1	263,586	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,168,196	21	Net 90 days	Note 1	Note 1	1,797,700	24	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	217,449	4	Net 60 days	Note 1	Note 1	426,305	6	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	4,001,761	70	Net 45 days	Note 1	Note 1	4,595,282	62	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,682,787	4	Net 60 days	Note 1	Note 1	4,497,386	12	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	265,356	-	Net 30 days	Note 1	Note 1	396,987	-	
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	554,583	-	Net 45 days	Note 1	Note 1	874,838	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	149,657	-	Net 30 days	Note 1	Note 1	4,965,800	2	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	3,501,655	3	Net 30 days	Note 1	Note 1	3,652,096	2	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	124,853,920	96	Net 30 days	Note 1	Note 1	205,149,544	95	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	$ 127,832	39	Payment term 90 days	Note 1	Note 1	$ 82,764	-	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	34,877,727	54	Payment term 90 days	Note 1	Note 1	20,027,133	35	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	30,028,173	46	Net 60 days	Note 1	Note 1	35,963,532	63	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	421,711	5	Net 45 days	Note 1	Note 1	197,550	4	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	125,227	1	Payment term 90 days	Note 1	Note 1	67,637	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	277,563	3	Payment term 90 days	Note 1	Note 1	400,785	8	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	222,784	3	Net 45 days	Note 1	Note 1	83,413	2	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	540,796	6	Net 45 days	Note 1	Note 1	283,802	6	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	139,001	2	Net 45 days	Note 1	Note 1	57,906	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	837,329	10	Net 45 days	Note 1	Note 1	405,579	8	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	728,078	9	Net 45 days	Note 1	Note 1	397,964	8	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	1,257,083	15	Net 45 days	Note 1	Note 1	605,135	12	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	867,068	10	Net 45 days	Note 1	Note 1	514,827	10	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,151,091	14	Net 45 days	Note 1	Note 1	874,689	18	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	197,033	2	Net 45 days	Note 1	Note 1	83,966	2	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	178,734	2	Net 45 days	Note 1	Note 1	98,518	2	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	114,208	1	Net 45 days	Note 1	Note 1	61,123	1	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	193,328	2	Net 45 days	Note 1	Note 1	97,368	2	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	315,849	4	Net 45 days	Note 1	Note 1	155,234	3	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	$ 1,902,867	89	30 days after validation	Note 1	Note 1	$ 2,196,058	93	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	231,736	11	Net 30 days	Note 1	Note 1	167,796	7	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	404,678	13	Payment term 90 days	Note 1	Note 1	931,786	15	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	237,089	8	Payment term 90 days	Note 1	Note 1	349,950	6	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	1,646,751	54	Payment term 90 days	Note 1	Note 1	3,649,490	60	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	212,003	7	Payment term 90 days	Note 1	Note 1	283,096	5	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	232,681	8	Payment term 90 days	Note 1	Note 1	302,296	5	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	111,593	4	Payment term 90 days	Note 1	Note 1	172,996	3	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	234,833	55	Payment term 90 days	Note 1	Note 1	308,033	60	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	156,912	36	Payment term 90 days	Note 1	Note 1	55,114	11	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	279,165	100	Payment term 30 days	Note 1	Note 1	72,722	100	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	4,232,879	100	Net 45 days	Note 1	Note 1	1,506,688	98	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	21,192,612	99	Payment term 60 days	Note 1	Note 1	27,808,046	98	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	246,867	1	Net 90 days	Note 1	Note 1	483,501	2	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	187,015	100	Payment term 120 days	Note 1	Note 1	140,995	96	
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	145,125	73	Payment term 180 days	Note 1	Note 1	241,453	61	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	252,656	27	Net 60 days	Note 1	Note 1	368,767	35	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	Sales	499,970	54	Net 45 days	Note 1	Note 1	504,737	48	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	$ 175,855	100	Payment term 180 days	Note 1	Note 1	$ 148,423	100	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	2,460,336	16	Payment term 90 days	Note 1	Note 1	1,276,708	14	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	145,035	24	Payment term 30 days	Note 1	Note 1	237,574	28	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	26,726,374	100	Payment term 30 days	Note 1	Note 1	4,543	-	
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	115,673	69	Payment term 90 days	Note 1	Note 1	42,326	43	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	197,993	81	Payment term 30 days	Note 1	Note 1	203,567	83	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	6,198,848	100	Net 80 days	Note 1	Note 1	5,170,912	100	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	190,799	95	Payment term 90 days	Note 1	Note 1	-	-	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	3,749,426	95	Payment term 45 days	Note 1	Note 1	851,460	95	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	212,976	5	Payment term 45 days	Note 1	Note 1	47,013	5	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	126,681	8	Payment term 120 days	Note 1	Note 1	212,132	12	
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	Sales	110,583	98	Payment term 90 days	Note 1	Note 1	715,369	100	
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	29,759,062	100	Payment term 30 days	Note 1	Note 1	28,280,981	100	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	120,102	17	Net 90 days	Note 1	Note 1	121,233	17	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	574,949	81	Net 60 days	Note 1	Note 1	579,919	81	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,020,175	89	Payment term 30 days	Note 1	Note 1	789,670	88	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,628,992	19	Payment term 60 days	Note 1	Note 1	1,886,542	15	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 6,974,677	81	Payment term 60 days	Note 1	Note 1	$ 10,837,616	85	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	127,315	34	Payment term 30 days	Note 1	Note 1	101,700	20	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	432,953	12	Payment term 30 days	Note 1	Note 1	140,184	4	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	144,190	6	Payment term 100 days	Note 1	Note 1	204,795	11	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	6,162,901	8	Net 60 days	Note 1	Note 1	6,178,833	16	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	124,138	-	Net 90 days	Note 1	Note 1	(307,549)	(1)	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	200,083	20	Payment term 60 days	Note 1	Note 1	37,203	7	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,268,276	8	Net 90 days	Note 1	Note 1	1,317,673	7	

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

March 31, 2024

Table 7

Expressed in thousands of TWD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	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	$ 16,966,143	2	$ 3,352,712	Subsequent Collection	$ 4,337,496	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	79,416,685 (Shown as other receivables) (Note)		21,229,699	Subsequent Collection	23,128,902	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	135,130,894 (Shown as other receivables) (Note)		64,665	Subsequent Collection	62,433,824	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	186,059,086 (Shown as other receivables) (Note)		49,141,169	Subsequent Collection	46,207,974	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	111,527,003 (Shown as other receivables) (Note)		9,751,708	Subsequent Collection	33,726,511	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	62,993,035 (Shown as other receivables) (Note)		190,867	Subsequent Collection	17,694,645	-
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	43,290,973 (Shown as other receivables) (Note)		171,919	Subsequent Collection	14,395,898	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	23,191,884	7	156,718	Subsequent Collection	10,715,225	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	20,100,676	3	12,005,337	Subsequent Collection	4,992,024	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	843,495	3	187,874	Subsequent Collection	33,850	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	138,139	3	-	-	40,216	69

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	$ 281,748	4	$ -	-	$ 89,885	$ 141
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	2,005,411	4	1,237,372	Subsequent Collection	1,179,291	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	450,157	3	-	-	157,876	225
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	115,812	10	-	-	41,546	-
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	186,335	3	132,204	Subsequent Collection	62,286	93
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	846,927	-	846,927	Subsequent Collection	-	846,927
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	701,744	10	-	-	579,153	351
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	315,984	2	38,764	Subsequent Collection	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	222,089	-	201,667	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	916,741	6	11,929	Subsequent Collection	-	-
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	529,831	1	404,843	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	19,913,191	3	5,556,969	Subsequent Collection	-	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	234,067	7	1,122	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	25,860,623	6	671,399	Subsequent Collection	79	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	164,524	6	142,572	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	2,590,981	10	2,590,208	Subsequent Collection	-	-
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	209,098	-	209,077	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,479,402	1	1,474	Subsequent Collection	369	-
Ingrasys Technology USA Inc.	FII USA Inc.	Subsidiary	424,002	-	424,002	Subsequent Collection	-	-
Fulian Baijiatai (Beijing) Trade Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	106,292	-	106,292	Subsequent Collection	-	-
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	328,683	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	$ 401,904	1	$ -	-	$ -	$ -
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	748,010	5	-	-	11,517	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	9,143,562	4	-	-	2,049,351	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Focal Tech Co., Ltd.	Subsidiary	178,896	8	-	-	-	-
FIH Precision Electronics (Langfang) Co., Ltd.	Fushan Technology (Vietnam) Limited Liability Company	Subsidiary	222,582	3	-	-	222,582	-
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	323,242	3	-	-	67,205	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	1,311,018	5	-	-	13,638	492
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,295,256	3	-	-	533,626	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	3,706,184	3	-	-	-	-
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	129,090	-	-	-	-	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	121,929	1	31,673	Subsequent Collection	-	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	294,810	1	3,388	Subsequent Collection	-	-
Foxconn Technology Group Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	110,405	-	10,203	Subsequent Collection	-	-
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	139,990	-	21,809	Subsequent Collection	-	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	5,473,026	1	-	-	634,073	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,147,787	1	-	-	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	820,057	1	-	-	-	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	10,049,312	2	-	-	10,049,312	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,360,438	1	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	385,487	1	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	1,015,852	1	-	-	-	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,908,102	8	-	-	384,000	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	$ 3,602,893	1	$ -	-	$ 431,984	$ -
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	2,425,936	1	-	-	-	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	597,580	1	139,267	Subsequent Collection	-	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	799,163	-	-	-	-	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	313,241	10	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	322,114	-	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	179,990	2	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	672,804	1	-	-	-	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	888,781	1	-	-	-	-
NWE Technology Inc.	IPL International Limited	Subsidiary	144,450	-	61,434	Subsequent Collection	-	-
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	109,140	-	50,025	Subsequent Collection	44,926	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	456,928	1	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	318,999	-	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	355,475	3	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	175,687	-	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	124,906	-	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	1,149,481	-	-	-	-	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	3,062,967	3	-	-	480,000	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	313,083	5	194,360	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,150,975	2	1,866,090	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	788,318	1	-	-	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	276,855	-	-	-	-	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	2,397,308	2	-	-	-	899

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	$ 331,195	5	$ -	-	$ -	$ -
Foxconn Technology CZ S.R.O.	Cloud Network Technology Kft.	Subsidiary	682,581	-	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	157,955	-	-	-	7,944	59
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	287,439	2	720	Subsequent Collection	-	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	474,125	1	-	-	-	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	780,818	2	-	-	-	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	256,485	2	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	177,594	1	71,858	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	11,081,130	-	11,081,130	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	11,200,237	1	2,012,002	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	101,381	-	149	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	11,155,956	2	87,149	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	245,325	1	17,546	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	154,842	-	8,902	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	202,377,934	-	147,823,511	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	371,333	3	2,250	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	677,958	-	-	-	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	4,821,622	1	-	-	-	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	137,848	1	-	-	-	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	227,479	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	1,243,137	-	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	137,745	5	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	3,234,487	10	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	7,306,410	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fulian Precision Electronics (Tianjin) Co., Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	$ 100,457	3	$ -	-	$ -	$ -
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	488,623	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	1,323,454	3	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	121,432	-	120,314	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	118,964,538	1	58,290,284	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	19,865,189	2	894,292	Subsequent Collection	-	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	142,791	1	66,007	Subsequent Collection	14,307	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	103,155	-	-	-	-	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	401,923	3	177	Subsequent Collection	-	-
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	133,165	1	-	-	133,165	-
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	140,189	-	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	14,655,328	-	5,673,366	Subsequent Collection	1,641,925	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	152,738	-	137,189	Subsequent Collection	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	17,320,392	3	12,212,982	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	10,640,903	-	9,996,024	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	147,053	-	45	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	197,256,340	1	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	1,778,573	1	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	16,964,330	-	6,724,525	Subsequent Collection	-	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	1,219,144	2	935,118	Subsequent Collection	-	-
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	3,208,308	8	1,223,263	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 9,068,132	4	$ 5,005,948	Subsequent Collection	$ -	$ -
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	9,478,458	3	1,705,939	Subsequent Collection	73,052	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	187,502	5	87,736	Subsequent Collection	-	-
Mega Well Limited	Profit New Limited	Subsidiary	1,823,340	8	1,823,340	Subsequent Collection	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	22,936,851	1	42,768	Subsequent Collection	42,767	-
Mega Well Limited	IPL International Limited	Subsidiary	2,782,992	8	2,782,992	Subsequent Collection	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	20,268,750	-	-	-	-	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	355,968	1	147,780	Subsequent Collection	-	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	1,006,817	1	449,676	Subsequent Collection	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	81,940,061	1	-	-	-	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	4,233,780	1	-	-	-	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	100,731	6	22,389	Subsequent Collection	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	11,511,337	2	8,079	Subsequent Collection	-	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,140,790	1	736,147	Subsequent Collection	-	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	3,123,999	1	1,657,020	Subsequent Collection	-	-
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	149,805	1	16,815	Subsequent Collection	-	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	774,952	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	24,098,554	-	11,104,474	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	118,274	1	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	259,462	1	141,844	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	173,366	4	-	-	75,500	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	$ 450,127	1	$ -	-	$ 10,338	$ -
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	895,072	4	-	-	-	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	171,775	4	-	-	96,056	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	320,814	-	-	-	-	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	239,471	5	-	-	-	-
Foxconn Interconnect Technology Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	103,092	2	-	-	16,677	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	198,586	5	-	-	80,176	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	530,898	4	-	-	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,466,899	3	-	-	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	1,882,698	6	-	-	949,409	-
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	130,759	3	-	-	27,681	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,144,042	2	-	-	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	336,267	5	-	-	75,828	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	472,577	3	-	-	-	177
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	200,836	2	100	Subsequent Collection	76,023	75
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	354,935	6	-	-	12,611	133
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	126,608	4	63	Subsequent Collection	-	47
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	5,592,638	1	-	-	640,000	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	564,862	-	-	-	-	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	197,385	1	-	-	-	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	698,856	-	-	-	-	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	119,711	-	-	-	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,221,054	1	-	-	-	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	3,373,370	1	1,794	Subsequent Collection	-	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,634,497	1	135,046	Subsequent Collection	-	-
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	716,619	-	635,734	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	$ 243,427	1	$ 30,045	Subsequent Collection	$ -	$ 91
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	7,791,907	4	-	-	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	204,967	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	15,028,440	1	125,374	Subsequent Collection	4,002,905	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	465,883	1	465,883	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	109,990	-	76,085	Subsequent Collection	97,165	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,396,494	1	768,336	Subsequent Collection	6,019	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,393,099	3	352,219	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,782,801	1	1,258,120	Subsequent Collection	757,178	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,240,896	1	-	-	418,246	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	3,745,048	1	2,507,897	Subsequent Collection	896,611	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	227,281	1	-	-	108,531	-
Falcon Precision Trading Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	314,934	-	310,709	Subsequent Collection	-	-
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	937,195	1	385,934	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	112,181	3	1,470	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	144,484	10	9,648	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	28,559,535	7	21,626,331	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	115,090	6	64,671	Subsequent Collection	-	-
Ur Materials Industry (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	109,127	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	457,919	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	310,018	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	190,735	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	$ 7,133,103	1	$ -	-	$ -	$ -
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	109,231	-	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	114,830	-	-	-	-	-
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	275,096	1	122,097	Subsequent Collection	-	-
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	134,135	1	80,283	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	287,120	1	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	322,779	-	22,392	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	274,951	-	58,509	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	1,064,690	-	110,358	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	466,273	-	156,600	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	2,046,031	-	2,046,031	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	349,977	-	222,225	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	124,233,665	-	92,917,378	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	320,601	1	49,207	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	375,771	1	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	304,639	-	43,462	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	1,964,048	-	1,478,249	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	205,003	1	-	-	-	-
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	153,369	1	8,470	Subsequent Collection	-	-
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Corporation (US)	Subsidiary	107,418	-	-	-	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	398,104	2	-	-	-	149
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	150,317	2	-	-	-	56
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	855,284	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	$ 153,894	-	$ 146,185	Subsequent Collection	$ -	$ -
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	370,842	3	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	19,970,701	2	2,220,534	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	7,289,322	8	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	518,760	6	62,530	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	523,464	1	39	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	26,073,607	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	12,314,415	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	9,991,853	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	2,125,249	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	5,073,887	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,488,178	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	908,316	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	120,913	1	37,672	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	612,687	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,616,593	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	267,915	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	131,548,017	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,056,262	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	511,416	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	57,461,806	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	267,468	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	698,791	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	15,694,807	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	4,445,107	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	934,061	-	-	-	-	350

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 1,595,229	1	$ -	-	$ -	$ -
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	263,586	-	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	588,109	-	588,109	Subsequent Collection	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,541,037	-	1,541,037	Subsequent Collection	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,797,700	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	426,305	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	4,595,282	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	130,588	3	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,497,386	1	2,699,463	Subsequent Collection	108	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	396,987	1	200,654	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	874,838	-	511,516	Subsequent Collection	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	4,965,800	-	4,808,278	Subsequent Collection	239,913	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	3,652,096	1	278,215	Subsequent Collection	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	205,149,544	1	139,113,572	Subsequent Collection	1,432,992	-
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	146,597	-	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	367,704	-	-	-	-	-
AFE, Inc.	FII USA Inc.	Subsidiary	220,649	-	220,649	Subsequent Collection	-	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	20,027,133	2	7,871,967	Subsequent Collection	-	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	35,963,532	1	8,678,871	Subsequent Collection	-	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	197,550	2	-	-	-	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	400,785	1	-	-	-	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	283,802	2	-	-	-	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	405,579	2	-	-	-	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	397,964	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	$ 605,135	2	$ -	-	$ -	$ -
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	514,827	1	-	-	-	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	874,689	1	-	-	-	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	155,234	3	-	-	-	-
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	2,196,058	-	-	-	-	-
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	167,796	1	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	931,786	2	367,121	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	349,950	4	250,836	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	3,649,490	2	1,334,899	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	166,685	3	125,373	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	283,096	3	134,942	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	302,296	5	67,313	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	172,996	2	45,677	Subsequent Collection	-	-
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	308,033	1	-	-	-	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	529,811	-	-	-	-	-
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	132,080	-	132,080	Subsequent Collection	-	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	1,506,688	9	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	27,808,046	-	6,530,853	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	483,501	-	273,344	Subsequent Collection	-	-
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	140,995	3	-	-	-	-
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	241,453	1	-	-	-	91
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	368,767	-	76,640	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	504,737	-	187,510	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	$ 148,423	2	$ -	-	$ -	$ -
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	293,044	-	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	168,258	-	147,840	Subsequent Collection	1,240	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	135,328	-	135,328	Subsequent Collection	20,415	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	1,276,708	-	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	237,574	-	71,535	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	121,613	-	1,536	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	26,059,626	-	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	203,567	-	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	5,170,912	-	92,674	Subsequent Collection	-	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	851,460	-	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	212,132	-	-	-	212,132	-
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	715,369	-	-	-	-	-
Sound Solutions Austria GmbH	Sound Solutions (Hong Kong) Co., Limited	Subsidiary	592,551	-	236	Subsequent Collection	106,777	-
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	28,280,981	-	9,455,904	Subsequent Collection	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	121,233	-	-	-	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	579,919	-	-	-	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	789,670	2	430,156	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,886,542	-	911,094	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	10,837,616	-	5,065,741	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	101,700	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	$ 140,184	5	$ -	-	$ -	$ -
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	204,795	-	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	6,178,833	-	-	-	-	-
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	1,317,673	-	-	-	-	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Significant inter-company transactions during the reporting period

For the three months ended March 31, 2024

Table 8

Expressed in thousands of TWD

(Except as otherwise indicated)

				Transaction			
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	$ 44,254,858	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	67,195,211	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	79,416,685	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	186,059,086	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	111,527,003	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	135,130,894	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	74,950,082	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	101,010,581	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	62,993,035	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	109,702,021	Note 3	8
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	180,801,732	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Other receivables	43,290,973	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	97,030,364	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts payable	209,477,955	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	201,634,834	Note 3	15
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts payable	184,788,119	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	15,295,295	Note 3	1
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	16,851,326	Note 3	1
1	Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	25,134,348	Note 3	2
2	Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	14,626,934	Note 3	1
3	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	27,599,714	Note 3	2
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	97,085,551	Note 3	7
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts receivable	202,377,934	Note 3	5
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	81,911,120	Note 3	6
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	118,964,538	Note 3	3
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	33,770,694	Note 3	3
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	263,962,500	Note 3	20

				Transaction			
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	$ 197,256,340	Note 3	5
7	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	26,338,923	Note 3	2
8	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	82,439,866	Note 3	6
8	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	81,940,061	Note 3	2
9	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	14,222,132	Note 3	1
10	Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	13,939,493	Note 3	1
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	53,754,561	Note 3	4
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	124,233,665	Note 3	3
12	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	90,665,990	Note 3	7
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	13,377,812	Note 3	1
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	16,644,262	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	25,056,216	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	125,402,155	Note 3	9
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	131,548,017	Note 3	3
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	31,729,434	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Accounts receivable	57,461,806	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	20,079,503	Note 3	2
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	124,853,920	Note 3	9
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	205,149,544	Note 3	5
16	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	34,877,727	Note 3	3
16	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	30,028,173	Note 3	2
17	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	21,192,612	Note 3	2
18	Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	26,726,374	Note 3	2
19	Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	29,759,062	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 were reviewed by independent auditors.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investees

March 31, 2024

Table 9

Expressed in thousands of TWD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2024	Initial investment amount: Balance as at December 31, 2023	Shares held as at March 31, 2024: Number of shares	Shares held as at March 31, 2024: Ownership (%)	Shares held as at March 31, 2024: Book value	Net profit (loss) of the investee for the three months ended March 31, 2024	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	$ 203,756,799	$ 202,550,710	7,114,682,240	100	$1,579,767,715	$ 27,504,422	$ 27,631,134	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	39,865,078	144,900,000	22	30,306,925	(32,259,045)	(6,838,419)	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	21,489,444	615,761,088	100	28,931,023	(28,710)	(21,256)	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,361,073,366	98	29,789,251	324,445	317,807	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	5,497,500	5,497,500	1,533,630,000	100	26,927,236	289,145	289,145	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	12,690,581	33,955	33,955	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	66,734,920	1,861,478	1,861,478	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	12,828,195	454,568	454,568	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2024			Net profit (loss) of the investee for the three months ended March 31, 2024	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Footnote
				Balance as at March 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
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	$ 1,287,006	$ 18,952	$ 18,852	
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	1,493,665	109,917	109,906	
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	10,445,695	823,528	67,705	Note 1、2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Singapore	Investment holding	48,664,097	48,664,097	1,590,702,109	100	70,062,841	1,666,535	1,746,494	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	2,249,500	2,249,500	539,251,192	100	6,025,615	(159,649)	(159,649)	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	377,150,727	100	5,808,255	2,740	2,740	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	55,802,277	52,733,481	2,570,594,669	100	62,231,629	2,310,959	1,892,620	Note 1、9
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	3,247,329	2,105,016	69,792,817	100	280,912	(1,002)	(1,002)	
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	2,905,477	198,581	36,552	Note 1、3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	9,772,411	9,772,411	983,700,000	100	9,256,607	23,305	23,305	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2024			Net profit (loss) of the investee for the three months ended March 31, 2024	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Footnote
				Balance as at March 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
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	$ 1,007,296	$ 22,197	$ 16,603	
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	1,409,100	2	152,842	78,000	(4,807)	Note 1、4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	6,704,555	5,244,555	591,810,751	89	5,496,972	(21,146)	(18,312)	Note 5
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	168,599	168,599	503,768	-	212,380	1,347,392	2,534	
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	46	8,483,106	(579,135)	(233,094)	Note 7
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, develop, design, manufacture and sell the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	5,935,000	5,158,000	593,500,000	100	3,664,001	(291,259)	(291,259)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		420,422	420,422	-	-	328,156	72,543	27,323	Note 1、10

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2024	Initial investment amount: Balance as at December 31, 2023	Shares held as at March 31, 2024: Number of shares	Shares held as at March 31, 2024: Ownership (%)	Shares held as at March 31, 2024: Book value	Net profit (loss) of the investee for the three months ended March 31, 2024	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Footnote
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	$ 20,164,627	76,655,069	12	$ 16,010,242	$ (32,259,045)	$ (3,621,221)	Note 6
Hyield, Hon Yuan,Bon 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	20,944,208	823,528	135,775	Note 2、11
Hon Yuan, Bon Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corp.	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	829,934	198,581	10,046	Note 3、11
Hyield, Hon Yuan, Bon 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	14	1,916,098	545,499	80,465	Note 11
Hyield, Hon Yuan, Bon 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	26	6,112,281	1,347,392	181,111	Note 8、11
Hon Chi, Hon Yuan, Bon Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	925,762	925,762	51,128,316	100	26,397	(1,108)	(1,108)	Note 11
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	92,731	(182)	(182)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2024			Net profit (loss) of the investee for the three months ended March 31, 2024	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Footnote
				Balance as at March 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	$ 441,300	$ 441,300	15,000,000	100	$ 963,255	$ 118,987	$ 118,987	Note 11
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	713,935	808,158	37,689,086	21	479,068	37,660	7,335	Note 11
Bon Shin, Hyield, and Lin Yih	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	54	544,060	(2,458)	(1,335)	Note 11
Bon Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	194,184	(11,962)	(3,530)	Note 11
Bon 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	1,019,788	1,019,788	21,715,493	24	438,280	(47,143)	(11,261)	Note 11
Bon Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,530,000	1,530,000	1,530,000,000	45	1,675,068	21,216	9,547	Note 11
Bon Shin	Dynamic Computing Technology Co., Ltd.	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	1,020,000	1,020,000	102,000,000	100	1,142,000	28,085	28,085	Note 11
Hyield, Bon Shin and Lin Yih	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	551,290	551,290	11,029,000	1	117,775	(579,135)	(3,236)	Note 7、11
Lin Yih	Horizon Plus Company Limited	Thailand	Producing, manufacturing, after-sale service and sales of electric vehicles	3,699,340	3,699,340	555,939,440	40	3,625,801	(20,916)	(9,547)	Note 11

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2024			Net profit (loss) of the investee for the three months ended March 31, 2024	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Footnote
				Balance as at March 31, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	Others	Others		$ 5,168,349	$ 4,722,849	-	-	$ 5,000,459	$ (501,387)	$ (122,347)	Note 10

Note 1: The investment income recognised for this period 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 Corp.’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 34.12% of Sharp Corporation’s outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 46.25% of Foxtron Vehicle Technologies Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 26.82% of Ennoconn Corporation's outstanding shares.

Note 9: The Company and the direct and indirect investee companies own 100% of Foxconn Singapore Pte. Ltd.'s outstanding shares.

Note 10: Due to the amount is insignificant, combined disclosure is adopted.

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investments in Mainland China

For the three months ended March 31, 2024

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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 2,201,600	(2)	$ -	$ -	$ -	$ -	$ 28,855	64.39	$ 18,569	$ 7,828,808	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,755,923	(2)	160,000	-	-	160,000	16,482	100	16,482	636,849	139,520	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,712,640	(2)	-	-	-	-	(174,355)	64.39	(112,202)	12,742,578	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,946,880	(2)	96,000	-	-	96,000	15,299	100	15,299	1,688,033	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,057,600	(2)	-	-	-	-	96,038	64.39	61,803	7,362,616	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	547,835	(2)	-	-	-	-	6,334	100	6,334	808,451	-	Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,427,200	(2)	160,000	-	-	160,000	436,489	71.05	310,125	6,526,626	228,480	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,536,000	(2)	-	-	-	-	128,203	71.05	91,088	11,744,448	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Technology Group Co., Ltd. (Formerly: Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.)	Manufacturing and marketing of computer case and computer peripherals, etc.	$ 5,408,000	(2)	$ -	$ -	$ -	$ -	$ 1,350,586	100	$ 1,350,586	$ 150,024,884	$ 1,120,640	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,968,000	(2)	1,792,000	-	-	1,792,000	74,880	71.05	53,202	3,821,441	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	384,000	(2)	-	-	-	-	5,117	100	5,117	821,572	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	368,000	(2)	-	-	-	-	13,792	100	13,792	1,216,936	69,440	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,117,656	(2)	-	-	-	-	147,252	100	147,252	11,556,770	87,040	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,672,000	(2)	928,000	-	-	928,000	37,134	100	37,134	7,273,012	-	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	184,000	(2)	-	-	-	-	39,406	100	39,406	476,193	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	21,344,000	(2)	11,232,000	-	-	11,232,000	(101,227)	100	(101,227)	33,202,978	-	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	1,376,000	(2)	1,376,000	-	-	1,376,000	1,154,742	100	1,154,742	15,108,973	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 11,219,221	(2)	$ -	$ -	$ -	$ -	$ 43,246	100	$ 43,246	$ 17,912,544	$ -	Note 2
Shunsin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	3,185,383	(2)	784,000	-	-	784,000	32,671	59.52	19,446	5,487,875	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,680,000	(2)	800,000	-	-	800,000	615,675	100	615,675	22,472,355	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	320,000	(2)	-	-	-	-	(1,926)	100	(1,926)	374,789	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,689,600	(2)	-	-	-	-	1,617	64.39	1,041	114,500	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	383,497	(2)	-	-	-	-	9,227	70	6,459	380,491	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	304,160	(2)	160,000	-	-	160,000	5	100	5	6,110	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,412,842	(2)	1,049,209	-	-	1,049,209	65,258	100	65,258	5,787,599	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	5,014,079	(2)	20,800	-	-	20,800	77,567	100	77,567	7,020,319	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,174,400	(2)	-	-	-	-	10,054	100	10,054	5,352,483	-	Note 2

					Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024								
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, 2024	Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	$ 8,518,400	(2)	$ 5,440,000	$ -	$ -	$ 5,440,000	$ 291,594	71.05	$ 207,178	$ 9,664,366	$ -	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	15,152,000	(2)	2,300,626	-	-	2,300,626	3,165,946	100	3,165,946	56,776,448	-	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	10,079,967	(2)	-	-	-	-	2,214,243	27.33	605,179	26,807,150	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,400,000	(2)	-	-	-	-	(77,110)	64.39	(49,622)	1,660,803	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,216,000	(2)	-	-	-	-	(311,646)	64.39	(200,552)	7,159,248	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	640,000	(2)	-	-	-	-	4,874	100	4,874	717,834	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,369,600	(2)	6,172,800	-	-	6,172,800	802,439	100	802,439	28,304,361	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,231,474	(2)	-	-	-	-	797,373	100	797,373	53,712,055	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	560,000	(2)	-	-	-	-	15,264	64.39	9,823	313,270	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,024,000	(2)	-	-	-	-	(14,582)	100	(14,582)	1,021,202	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,920,000	(2)	1,920,000	-	-	1,920,000	(15,225)	100	(15,225)	897,622	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,652,268	(2)	-	-	-	-	443	69.23	307	1,171,777	-	Note 2

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Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	$ 14,980,318	(2)	$ 8,480,000	$ -	$ -	$ 8,480,000	$ 1,492,667	100	$ 1,492,667	$ 41,694,859	$ -	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,680,000	(2)	3,680,000	-	-	3,680,000	15,674	100	15,674	2,891,908	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	368,000	(2)	320,000	-	-	320,000	2,350	100	2,350	397,856	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,840,000	(2)	11,840,000	-	-	11,840,000	7,669,672	100	7,669,672	345,412,693	-	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	52,089	(2)	-	-	-	-	2,045	26.47	541	27,305	-	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	431,757	(2)	-	-	-	-	(32,103)	26.47	(8,498)	8,773	-	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	$ 1,698,755	(2)	$ -	$ -	$ -	$ -	$ 15,147	26.47	$ 4,009	$ 651,705	$ -	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	27,711	(2)	-	-	-	-	1,851	26.47	490	38,552	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	426,256	(2)	64,000	-	-	64,000	(65,576)	5.76	-	64,000	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,100,800	(2)	6,100,800	-	-	6,100,800	30,640	100	30,640	11,325,197	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	439,451	(2)	83,200	-	-	83,200	(8)	8.88	-	83,200	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	64,000,000	(2)	54,400,000	-	-	54,400,000	7,202,056	100	7,202,056	167,699,304	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	30,400,000	(2)	16,000,000	-	-	16,000,000	2,410,097	100	2,410,097	90,726,455	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,280,000	(2)	320,000	-	-	320,000	71,730	71.05	50,964	1,909,189	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,824,000	(2)	544,000	-	-	544,000	34,152	100	34,152	2,151,490	-	Note 2

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Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	$ 480,000	(2)	$ 480,000	$ -	$ -	$ 480,000	$ 21,595	100	$ 21,595	$ 366,197	$ -	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,664,000	(2)	1,664,000	-	-	1,664,000	(1223)	100	(1223)	2842856	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,600,000	(2)	1,280,000	-	-	1,280,000	(45,877)	100	(45,877)	1,070,923	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,600,000	(2)	-	-	-	-	4,323	64.39	2,782	935,947	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,842,196	(2)	980,449	-	-	980,449	(62,344)	100	(62,344)	414,584	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,760,000	(2)	1,760,000	-	-	1,760,000	(15,579)	100	(15,579)	926,030	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	640,000	(2)	-	-	-	-	13,270	64.39	8,540	1,389,818	-	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	1,216,000	(2)	1,216,000	-	-	1,216,000	6,427	100	6,427	4,126,734	-	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	(2)	127,167	-	-	127,167	-	-	-	-	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	192,000	(2)	-	-	-	-	922	100	922	234,040	-	Note 2

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Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	$ 10,199,338	(2)	$ 816,000	$ -	$ -	$ 816,000	$ (191,200)	22.54	$ (43,096)	$ 7,432,893	$ -	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	266,674	(2)	176,640	-	-	176,640	(686)	100	(686)	182,745	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	512,640	(2)	435,744	-	-	435,744	(1,715)	85	(1,458)	324,472	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	51,200	(2)	51,200	-	-	51,200	(319)	85	(271)	47,351	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipment	6,400	(2)	-	-	-	-	229	100	229	237,929	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	140,800	(2)	-	-	-	-	(8,717)	51	(4,446)	486,260	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,312,000	(2)	1,312,000	-	-	1,312,000	1,900	99.53	1,891	713,674	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	96,000	(2)	-	-	-	-	76,774	71.05	54,548	407,061	-	Note 2
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	1,833,703	(2)	640,000	-	-	640,000	1,031	100	1,031	487,894	-	Note 2

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Ur Materials Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	$ 384,000	(2)	$ 384,000	$ -	$ -	$ 384,000	$ 36,589	100	$ 36,589	$ 1,538,717	$ -	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	87,560,632	(2)	27,533,750	-	-	27,533,750	17,228,065	84.08	15,095,510	540,612,530	42,884,937	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	(2)	480,000	-	-	480,000	-	-	-	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	440,800	(2)	87,890	-	-	87,890	(10,488)	100	(10,488)	700,264	-	Note 2
Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	9,971,383	(2)	1,634,240	-	-	1,634,240	323,387	63.95	206,807	16,587,953	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	457,550	(2)	-	-	-	-	6,060	29.63	1,808	213,405	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	1,091,923	(2)	240,000	-	-	240,000	12,290	100	12,290	1,719,701	-	Note 2

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Kunshan Nano ESG Technology Co., Ltd. (Formerly: Kunshan Nano New Material Technology Co., Ltd.)	Engaged in the design of assembly, and production of materials and technologies related to polishing, grinding, heat dissipation, and cutting, as well as environmentally friendly electronic equipment and water treatment devices.	$ 662,615	(2)	$ 64,000	$ -	$ -	$ 64,000	$ -	9.45	$ -	$ 64,000	$ -	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,409	(2)	20,956	-	-	20,956	(81)	40	(32)	-	-	Note 2、3
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	800,000	(2)	800,000	-	-	800,000	102,950	100	102,950	1,788,820	-	Note 2
Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment , wired communication equipment, electronic parts and components, computers and computing peripheral equipment, cars, optical instruments, bare printed circuit boards of recorded media	363,067	(2)	288,000	-	-	288,000	-	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)	224,000	-	-	224,000	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	384,000	(2)	384,000	-	-	384,000	(843)	100	(843)	600,706	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	442,715	-	-	442,715	-	-	-	-	-	Note 2

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Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	$ 215,717	(2)	$ 256,000	$ -	$ -	$ 256,000	$ 1,277	100	$ 1,277	$ 318,706	$ -	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	71,688	(2)	4,478	-	-	4,478	(6,795)	5	-	4,478	-	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	960,000	(2)	140,800	-	-	140,800	(8,931)	96.23	(8,595)	152,729	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	568,366	(2)	96,000	-	-	96,000	-	6.38	-	96,000	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,816	(2)	9,850	-	-	9,850	-	9.45	-	9,850	-	Note 2
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	336,000	(2)	336,000	-	-	336,000	14,908	96.23	14,346	362,316	-	Note 2

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Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	$ 2,106,804	(2)	$ 1,120,000	$ -	$ -	$ 1,120,000	$ 58,136	100	$ 58,136	$ 3,419,840	$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,120,000	(2)	1,120,000	-	-	1,120,000	(25,695)	100	(25,695)	1,303,812	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	5,164,081	(2)	8,000,000	-	-	8,000,000	15,565	83.13	12,939	4,012,331	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	960,000	(2)	960,000	-	-	960,000	3,113	100	3,113	989,538	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,149,137	(2)	11,840,000	-	-	11,840,000	(110,009)	100	(110,009)	10,270,630	-	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	427,629	(2)	120,000	-	-	120,000	55,976	100	55,976	1,415,396	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 26,283	(2)	$ -	$ -	$ -	$ -	$ (4,651)	37.88	$ -	$ -	$ -	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	3,963,365	(2)	-	-	-	-	7,053	100	7,053	4,058,976	-	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	88,160	(2)	65,229	-	-	65,229	2,948	100	2,948	227,090	-	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	-	(2)	-	-	-	-	-	-	-	-	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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)	$ 5,440,000	$ -	$ -	$ 5,440,000	$ -	-	$ -	$ -	$ -	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	204,424	(2)	127,968	-	-	127,968	2,320	53.33	1,238	42,797	-	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	148,960	(2)	-	-	-	-	(7,199)	64.39	(4,633)	(751,873)	-	Note 2
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	13,702,708	(2)	42,204	-	-	42,204	-	3.3	-	42,204	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
ShunYun Technology (Zhongshan) Limited (Formerly: Xun Pin Electronic Technology (Zhongshan) Co., Ltd.)	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self produced products, machine, electrical equipment, electronic products and software, communication products and software	$ 1,646,369	(2)	$ -	$ -	$ -	$ -	$ (36,839)	59.52	$ (21,927)	$ 1,481,500	$ -	Note 2
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	325,323	(2)	-	-	-	-	28,910	35.53	10,270	282,859	-	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

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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	$ -	(2)	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 2
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	9,896	(2)	4,945	-	-	4,945	-	50	-	(1,216)	-	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	736,011	(2)	-	-	-	-	16	37.96	6	278,751	-	Note 2
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	-	(2)	-	-	-	-	-	-	-	-	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 1,515,295	(2)	$ -	$ -	$ -	$ -	$ (37,305)	100	$ (37,305)	$ 347,212	$ -	Note 2
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	-	(2)	-	-	-	-	-	-	-	-	-	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	5,019	(2)	-	-	-	-	-	5.96	-	-	-	Note 2
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	544,000	(2)	-	-	-	-	119,095	22.54	26,844	197,016	-	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.	18,483	(2)	-	-	-	-	(25)	26.47	(7)	3,175	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	$ 3,193,098	(2)	$ -	$ -	$ -	$ -	$ (454,396)	25.05	$ (113,842)	$ 1,356,909	$ -	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	403,618	(2)	-	-	-	-	(11,711)	21.95	(236)	78,721	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	198,580	(2)	-	-	-	-	(16,165)	23.06	(3,753)	39,948	-	Note 2
Lingyange Semiconductor, Inc. (Formerly: Langyage Semiconductor, Inc.)	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	161,447	(2)	-	-	-	-	(2,640)	20.95	(3,437)	31,602	-	Note 2
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	-	(2)	-	-	-	-	-	-	-	-	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 1,313,584	(2)	$ -	$ -	$ -	$ -	$ (258,672)	20.18	$ (52,557)	$ 159,297	$ -	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,117,870	(2)	-	-	-	-	(339,634)	71.05	(241,310)	(3,085,009)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,294,400	(2)	-	-	-	-	184,208	100	184,208	2,498,470	-	Note 2
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.	56,577	(3)	-	-	-	-	-	0.82	-	70,528	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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.	$ 16,717	(2)	$ -	$ -	$ -	$ -	$ -	10.08	$ -	$ 2,355	$ -	Note 2
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.	3,847,561	(3)	-	-	-	-	-	-	-	-	-	Note 5

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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					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, millimeter wave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	$ 381,379	(2)	$ -	$ -	$ -	$ -	$ -	32.2	$ -	$ 122,804	$ -	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.	279,546	(2)	-	-	-	-	-	2.47	-	-	-	Note 2
PRETTL Electric Shanghai Co., Ltd.	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	120,821	(2)	-	-	-	-	(22,748)	71.05	(16,162)	534,656	-	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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Net income of investee for the three months ended March 31, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2024	Book value of investments in Mainland China as of March 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
ZF Chassis Modules (Shanghai) Co., Ltd.	Engaged in wholesale and retail of automotive spare parts; technical services, technical development, technical consultation, technical exchange, technology transfer, and technical promotion; technical import and export; sales agency; import and export of goods; import and export agency services.	$ -	(2)	$ -	$ -	$ -	$ -	$ -	50	$ -	$ -	$ -	Note 6

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2024	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	$ 209,429,660	$ 410,137,519	$ -

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 March 31, 2024.

Note 5: 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 March 31, 2024.

Note 6: The Company was approved by Investment Commission, MOEA of an investment of US$214,862,830 in ZF Chassis Modules (Shanghai) Co., Ltd. which has not been invested as of March 31, 2024.

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.
39. The Company was approved by Investment Commission, MOEA of an investment of US$1,593,143 in Jin Ji Full Precision Machinery (Qin Huang Dao) Co., Ltd., which was liquidated in June 2022.
40. The Company was approved by Investment Commission, MOEA of an investment of US$20,736,768 in Hongqing Precision Machinery Co., Ltd., which was liquidated in 2023.
41. The Company was approved by Investment Commission, MOEA of an investment of US$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 2023.
42. The Company was approved by Investment Commission, MOEA of an investment of US$9,867,683 in Hongfei Precision Technology (Shenzhen) Co., Ltd., which was liquidated in June 2023.
43. The Company was approved by Investment Commission, MOEA of an investment of US$1,250,000 in Fumeng Electronical Technology (Heze) Co., Ltd. which was liquidated in 2023.
44. Qi Ding Technology Qinhuangdao Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US$49,348,000 and completed the registration of business combination with Li Ding Semiconductor Technology (Shenzhen) Co., Ltd. in 2023. The surviving company is Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.
45. Kunshan Nano Environmental Protection Technology Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US$14,170 and completed the registration of business combination with Kunshan Nano New Material Technology Co., Ltd. in 2023. The surviving company is renamed Kunshan Nano ESG Technology Co., Ltd.
46. The Company was approved by Investment Commission, MOEA of an investment of US$3,973,964 in Innocom Technology (Chongqing) Co., Ltd., which was liquidated in 2023.

II. The following is a list of investments in Mainland China that have been reinvested by Chinese companies due to restructuring of investment structure, and whose investment amounts have been approved to be included in investments in Mainland China:

1. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd. and Yuding Precision Electronics (Huaian) Co., Ltd., the total investment of US$216,509,695 has been approved by Investment Commission, MOEA. Manufacturing and marketing of flexible display and molding. However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.
2. An investment proposal totaling US$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., Fulian System Integration electronics(Hangzhou) Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Futaihua 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. 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 canceled.

The Company was approved by Investment Commission, MOEA of an investment of US$12,500,000 in Foxway Precision Industry (Hangzhou) Co., Ltd.. However, Fulian System Integration Electronics (Hangzhou) 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 September 14, 2023.

IV. 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.

V. The Company invests in the company via investee companies in Mainland China including, Shanghai Topone Logistics Co., Ltd., Shanghai Wang Hui Trading Co., Ltd., Shanghai Ketai Huajie Investment 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 Co., Ltd., Shan Hai Pengzhan Ivestment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shandong Wangliu Logistics Co., Ltd., Shandong Fujikang Intelligent Manufacturing Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foshan Zhizaogu Industrial Demonstration Base Co., Ltd., Foshan Zhizaogu Innovation Center Co., Ltd., Foxconn Data Technology Co., Ltd., Industrial Fulian (Fujian) Digital Technology Co., Ltd., Foxconn Industrial Fulian Foshan Zhizaogu Co., Ltd., Foxconn Industrial Internet Hengyang Smart Valley Co., Ltd., Inner Mongolia Guijinyuan Supply Chain Management Co., Ltd., Inner Mongolia Kaopu Supply Chain Management Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Inner Mongolia Topone Logistics Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Taiyuan Fuchi Technology Co., Ltd., Taiyuan Fulian Intelligent Workshop Co., Ltd., Beijing Topone Logistics Co., Ltd., Beijing Fusharp Electronic Commerce Ltd., Beijing Fuyang New Energy Technology Co., Ltd., GanSu Fuguangyuan Electronic Technology Co., Ltd., MingYang Real Estate Development (Kunshan) Co., Ltd., Chengdu Yipu Logistics Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Chengdu Fulian Zhunren Technology Co., Ltd., Jiangsu Yuchai Logistics Co., Ltd., Xi'an Topone Logistics Co., Ltd., Kunshan XinYang Real Estate Development Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Dongying PV Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Topone Logistics Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Yupin Real Estate Co., Ltd., Henan Fuchi Technology Co., Ltd., Changsha Jusda Supply Chain Management Co., Ltd., Qingdao Shanghe Foxconn Smart Agriculture Technology Company, Polight Technology (Foshan) Co., Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqingshi Futaitong Logistics Co., Ltd., Chongqing FuGui Electronics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., JUSDA Energy Technology (Zhoushan) Co., Ltd., Triple Win Technology (JinCheng) Co., Ltd., Jinchen Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-Mechanical-Electrical Institute Co., Ltd., Jincheng HongShuo Intelligent Technology Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Hainan Aifengpai Information Technology Co., Ltd., Talentek Microelectronics (Zhongshan) Limited, Talentek Microelectronics (He Fei) Limited, 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 Yuchai Logistics Co., Ltd., Shenzhen eLux Display Co., Ltd., Shenzhen Topone Logistics 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 Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fuhongjie Technology Service 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 Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Fulian Jingjiang Technology Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Zhizaogu Industrial Internet Innovation Center Co., Ltd., Shenzhen Dingyuanyuan Technology Service Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Foxconn New Energy Vehicle Industry Development (Henan) Co., Ltd., Fuyou Wande Trading Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Fujintong Financial Information Serves (Shanghai) Co., Ltd., FuXiang Private Equity Investment Fund Joint Venture, Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, Fulian Baijiatai (Beijing) Trade Co., Ltd., Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd., Fulian Technology (Shanxi) Co., Ltd., Fulian Technology (Zhoukou) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jincheng) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Technology (Lankao) Co., Ltd., Fulian Technology (Hebi) Co., Ltd., BaiChang Technology Service (Tianjin) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Ambit Microsystem (Shanghai) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fujia Zhichuang (Shenzhen) Technology Co., Ltd., Fujiyun (Shenzhen) Technology Co., Ltd., Fulian Fuyi Precision Industry (Dongguan) Co., Ltd., Fulian Intelligent Workshop (Shenzhen) Co., Ltd., Fulian Intelligent Workshop (Zhengzhou) Co., Ltd., Fulian Cloud Computing (TianJin) Co., Ltd., Fulian Yuzhan Technology (Henan) Co., Ltd., Fulian Yuzhan Precision Technology Co., Ltd., Fulian Yuzhan Technology (Hengyang) Co., Ltd., Fu Lian Yu Kang Medical Technology (Shenzhen) Co., Ltd., Fulian Precision Technology Ganzhou Co., Ltd., Fulian Precision Electronics (Tianjin) Co., Ltd., Fulian Precision Electronics (Guiyang) Co., Ltd., Fulian Precision Electronics (Zhengzhou) Co., Ltd., Flow Vision Technology Company, Fuyun Acoustics Technology (Shenzhen) Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Guizhou Fuzhikang Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Xiamen Futaitong International Logistics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Scm (Huaian) 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 Wangliu Logistics 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 Yuchi Zhilian Technology Co., Ltd., Guangxi Youfu Logistics Co., Ltd., Guangxi Dynamic Power Technology Development Co., Ltd., Guangxi Yuchai MRT Logistics Co., Ltd., Guangxi Kairui Supply Chain Management Co., Ltd., Guangxi Fumeng Innovation Technology Co., Ltd., Guangxi Changxing Tire Sales Co., Ltd., Guangxi KUKE Supply Chain Technology 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 Zhunxuntong Technology Co., Ltd., Zhengzhou WanmaYun Elec. Technology Co., Ltd., Kaopu Information Technology (Beijing) Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Hengyang Smart Valley Vocational Training School Co., Ltd., Ur New Materials Technology (Wuhan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Jinan Development Property Development Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Foxway Precision Industry (Hangzhou) Co., Ltd., HongFuCheng Technology (Tianjin) Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Hongfu Management Consulting (Shenzhen) Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Penglong Real Estate Development (Jincheng) 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

March 31, 2024

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 March 31, 2024	Amortisation for the period	Book value	Status of guarantee	Footnote
First debenture issue of 2014	Bank SinoPac Co., Ltd.											
Bond D		2014/3/18	10 years	Note 1	2.00	$ 2,500,000	$ (2,500,000)	$ -	$ -	$ -	None	
Second debenture issue of 2014	〃											
Bond D		2014/5/21	10 years	〃	1.95	4,200,000	-	4,200,000	-	4,200,000	〃	
Third debenture issue of 2014	〃											
Bond B		2014/7/8	10 years	〃	1.95	6,000,000	-	6,000,000	-	6,000,000	〃	
Fourth debenture issue of 2014	〃											
Bond D		2014/10/8	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	〃	
Second debenture issue of 2015	〃											
Bond G		2015/6/24	10 years	〃	1.90	500,000	-	500,000	-	500,000	〃	
Third debenture issue of 2015	〃											
Bond H		2015/9/29	12 years	〃	2.00	300,000	-	300,000	-	300,000	〃	
Fourth debenture issue of 2015	〃											
Bond G		2015/11/30	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 G		2016/6/7	10 years	〃	1.20	1,800,000	-	1,800,000	-	1,800,000	〃	
First debenture issue of 2017	〃											
Bond D		2017/5/17	7 years	〃	1.36	900,000	-	900,000	-	900,000	〃	
Bond E		〃	10 years	〃	1.53	400,000	-	400,000	-	400,000	〃	
Second debenture issue of 2017	〃											
Bond F		2017/8/8	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	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at March 31, 2024	Amortisation for the period	Book value		
Third debenture issue of 2017	Bank SinoPac Co., Ltd.											
Bond C		2017/11/16	7 years	Note 1	1.18	$ 1,950,000	$ -	$ 1,950,000	$ -	$ 1,950,000	None	
Bond D		〃	10 years	〃	1.40	1,000,000	-	1,000,000	-	1,000,000	〃	
First debenture issue of 2018	〃											
Bond C		2018/5/9	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 D		2018/7/27	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 B		2019/10/22	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		2020/1/9	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		2020/5/14	5 years	〃	0.80	1,900,000	-	1,900,000	-	1,900,000	〃	
Bond B		〃	7 years	〃	0.90	4,100,000	-	4,100,000	-	4,100,000	〃	
Bond C		〃	10 years	〃	1.00	600,000	-	600,000	-	600,000	〃	
Second debenture issue of 2020	〃											
Bond A		2020/9/9	5 years	〃	0.69	2,850,000	-	2,850,000	-	2,850,000	〃	
Bond B		〃	7 years	〃	0.79	3,700,000	-	3,700,000	-	3,700,000	〃	
Bond C		〃	10 years	〃	0.90	1,400,000	-	1,400,000	-	1,400,000	〃	
Bond D		〃	12 years	〃	1.00	300,000	-	300,000	-	300,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at March 31, 2024	Amortisation for the period	Book value		
Third debenture issue of 2020	Bank SinoPac Co., Ltd.											
Bond A		2020/12/28	5 years	Note1	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		2021/5/14	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		2021/9/30	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		2021/12/8	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		2022/5/6	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		2022/8/18	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	″	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at March 31, 2024	Amortisation for the period	Book value		
Third debenture issue of 2022	Bank SinoPac Co., Ltd.											
Bond A		2022/10/21	3 years	Note1	1.65	$ 1,200,000	$ -	$ 1,200,000	$ -	$ 1,200,000	None	
Bond B		〃	5 years	〃	1.75	6,700,000	-	6,700,000	-	6,700,000	〃	
Bond C		〃	7 years	〃	1.80	300,000	-	300,000	-	300,000	〃	
Bond D		〃	10 years	〃	1.95	300,000	-	300,000	-	300,000	〃	
First debenture issue of 2023	〃											
Bond A		2023/4/20	3 years	〃	1.50	1,300,000	-	1,300,000	-	1,300,000	〃	
Bond B		〃	5 years	〃	1.62	12,600,000	-	12,600,000	-	12,600,000	〃	
Bond C		〃	7 years	〃	1.68	4,500,000	-	4,500,000	-	4,500,000	〃	
Bond D		〃	10 years	〃	1.85	2,900,000	-	2,900,000	-	2,900,000	〃	
Second debenture issue of 2023	〃											
Bond A		2023/7/5	3 years	〃	1.52	800,000	-	800,000	-	800,000	〃	
Bond B		〃	5 years	〃	1.62	6,200,000	-	6,200,000	-	6,200,000	〃	
Bond C		〃	7 years	〃	1.68	2,000,000	-	2,000,000	-	2,000,000	〃	
Bond D		〃	10 years	〃	1.83	3,350,000	-	3,350,000	-	3,350,000	〃	
Third debenture issue of 2023	〃											
Bond A		2023/9/14	3 years	〃	1.53	700,000	-	700,000	-	700,000	〃	
Bond B		〃	5 years	〃	1.65	6,300,000	-	6,300,000	-	6,300,000	〃	
Bond C		〃	7 years	〃	1.70	1,900,000	-	1,900,000	-	1,900,000	〃	
Bond D		〃	10 years	〃	1.81	6,300,000	-	6,300,000	-	6,300,000	〃	
Fourth debenture issue of 2023	〃											
Bond A		2023/11/22	5 years	Note 3	1.72	1,400,000	-	1,400,000	-	1,400,000	〃	
Bond B		〃	7 years	〃	1.74	900,000	-	900,000	-	900,000	〃	
First debenture issue of 2024	〃											
Bond A		2024/1/11	3 years	Note 1	1.68	900,000	-	900,000	-	900,000	〃	
Bond B		〃	5 years	〃	1.80	9,300,000	-	9,300,000	-	9,300,000	〃	
Bond C		〃	10 years	〃	1.90	1,200,000	-	1,200,000	-	1,200,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount					Status of guarantee	Footnote
						Issued Amount	Repaid Amount	Balance as at March 31, 2024	Amortisation for the period	Book value		
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	3.00	USD 400,000 thousand	$ -	USD 400,000 thousand	$ -	USD 400,000 thousand	None	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/9/20	7 years	〃	0.70	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	-	JPY 2,500,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/3/12	5 years	〃	3.75	USD 700,000 thousand	USD 700,000 thousand	-	-	-	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	〃	10 years	〃	4.25	USD 300,000 thousand	-	USD 300,000 thousand	-	USD 300,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	〃	1.63	USD 800,000 thousand	-	USD 800,000 thousand	-	USD 800,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	〃	10 years	〃	2.50	USD 600,000 thousand	-	USD 600,000 thousand	-	USD 600,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/8/25	7 years	〃	1.88	USD 110,000 thousand	-	USD 110,000 thousand	-	USD 110,000 thousand	〃	
First convertible debenture issue of 2021	-	2021/8/5	5 years	〃	0.00	19,584,600	-	19,183,116	-	19,183,116	〃	

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

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

Note 3:The Company's bonds are Sustainability-Linked Bonds (SLB) with coupon rates linked to the sustainability performance targets set by the Company. If none of the trigger event occurs, the fixed interest rate will be 1.72% per annum for Bond A and 1.74% per annum for Bond B. If a trigger event occurs, the fixed interest rate of the bonds will be adjusted. Information about Sustainability-Linked Bonds will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Major Shareholders Information

March 31, 2024

Table 12

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