HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

JUNE 30, 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 June 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2024 and 2023, as well as the consolidated statements of changes in equity and of cash flows for the six months ended June 30, 2024 and 2023, 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$376,748,117 thousand and NT$325,645,088 thousand, constituting 9.50% and 8.65% of the consolidated total assets, and total liabilities of NT$46,694,070 thousand and NT$65,807,102 thousand, constituting 2.08% and 3.02% of the consolidated total liabilities as at June 30, 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$1,164,482 thousand, NT$1,632,498 thousand, (NT$9,377,797) thousand and (NT$3,695,962) thousand, constituting 2.23%, 16.05%, 7.22% and 24.23% of the consolidated total comprehensive income for the three months and six months ended June 30, 2024 and 2023, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as at June 30, 2024 and 2023.

Qualified conclusion

Based on our reviews and the review reports of other auditors as described in *Other matter* section, 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 June 30, 2024 and 2023, and of its consolidated financial performance for the three months and six months ended June 30, 2024 and 2023 and its consolidated cash flows for the six months ended June 30, 2024 and 2023 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.

Other matter-Review Reports By Other Independent Auditors

We did not review the financial statements of certain consolidated subsidiaries. Those financial statements were reviewed by other independent auditors, whose reports thereon have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included in the financial statements was based solely on the review reports of other independent auditors. Total assets of these consolidated subsidiaries amounted to NT$142,214,374 thousand and NT$137,295,436 thousand, constituting 3.59% and 3.65% of the consolidated total assets as at June 30, 2024 and 2023, respectively, and the operating revenue amounted to NT$20,236,885 thousand, NT$39,278,113 thousand, NT$45,289,204 thousand and NT$68,712,201 thousand, constituting 1.31%, 3.01%, 1.58% and 2.48% of the consolidated total operating revenue for the three months and six months ended June 30, 2024 and 2023, respectively.

Hsu, Sheng-Chung   Hsu, Chieh-Ju
For and on behalf of PricewaterhouseCoopers, Taiwan
August 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

JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

			June 30, 2024		December 31, 2023		June 30, 2023	
	Assets	Notes	Amount	%	Amount	%	Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 1,048,679,660	27	$ 1,197,662,695	30	$ 1,187,732,906	32
1110	Financial assets at fair value through profit or loss - current	6(2)	4,927,431	-	6,668,892	-	4,402,290	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	203,076,028	5	145,746,084	4	44,541,898	1
1139	Financial assets for hedging - current	6(5)	-	-	-	-	21,694	-
1170	Accounts receivable, net	6(6)	843,640,016	21	856,355,266	22	772,488,971	21
1180	Accounts receivable - related parties, net	7	17,969,059	1	15,914,897	-	18,444,216	-
1200	Other receivables	6(7)(12)	52,373,214	1	61,326,685	2	62,286,256	2
1210	Other receivables - related parties	7	7,594,487	-	3,380,865	-	6,006,488	-
130X	Inventories	6(8)	808,458,797	21	730,765,401	19	758,844,903	20
1410	Prepayments	7	17,671,291	-	16,409,352	-	14,790,123	-
1470	Other current assets	6(4)	1,824,404	-	1,735,814	-	1,417,002	-
11XX	**Total current assets**		3,006,214,387	76	3,035,965,951	77	2,870,976,747	76
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	95,497,153	2	87,451,845	3	90,387,167	3
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	92,190,158	2	86,493,835	2	81,205,111	2
1535	Financial assets at amortised cost, net - non-current	6(4)	9,492,559	-	10,997,384	-	5,486,287	-
1550	Investments accounted for using equity method	6(9)	196,648,763	5	198,480,355	5	202,477,928	5
1600	Property, plant and equipment	6(10) and 8	424,229,956	11	393,967,393	10	363,748,693	10
1755	Right-of-use assets	6(11) and 7	50,437,072	1	41,327,924	1	41,009,926	1
1760	Investment property - net	6(13)	9,478,445	-	9,710,296	-	10,016,975	-
1780	Intangible assets	6(14)	40,925,492	1	39,601,142	1	45,680,425	1
1840	Deferred income tax assets		20,312,455	1	20,203,948	1	20,748,296	1
1900	Other non-current assets	6(12)(15) and 7	21,422,628	1	15,588,904	-	30,843,624	1
15XX	**Total non-current assets**		960,634,681	24	903,823,026	23	891,604,432	24
1XXX	**Total assets**		$ 3,966,849,068	100	$ 3,939,788,977	100	$ 3,762,581,179	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

			June 30, 2024		December 31, 2023		June 30, 2023	
	Liabilities and Equity	Notes	Amount	%	Amount	%	Amount	%
	Current liabilities							
2100	Short-term loans	6(16)	$ 470,794,787	12	$ 501,772,585	12	$ 489,184,615	13
2110	Short-term notes and bills payable	6(17)	40,524,659	1	61,328,531	2	64,127,088	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,678,570	-	6,881,219	-	5,194,685	-
2170	Accounts payable		879,786,999	22	878,934,744	22	761,401,797	20
2180	Accounts payable - related parties	7	11,327,183	-	14,184,424	-	12,855,902	-
2200	Other payables	6(18) and 7	292,590,687	7	227,364,742	6	282,992,600	8
2230	Current tax liabilities		13,518,665	1	24,744,828	1	17,081,304	-
2250	Provisions for liabilities - current	6(25)	2,143,791	-	1,557,895	-	3,195,424	-
2280	Lease liabilities - current	7	6,437,369	-	5,742,360	-	7,446,814	-
2320	Long-term liabilities, current portion	6(20)(21)	44,454,611	1	85,892,209	2	76,719,985	2
2399	Other current liabilities - other	6(19)	107,186,336	3	100,931,157	3	99,892,797	3
21XX	**Total current liabilities**		1,871,443,657	47	1,909,334,694	48	1,820,093,011	48
	Non-current liabilities							
2530	Corporate bonds payable	6(20)	246,264,500	7	230,519,100	6	236,889,681	7
2540	Long-term loans	6(21)	45,871,271	1	41,105,940	1	48,337,806	2
2550	Provisions for liabilities - non-current	6(25)	2,276,153	-	2,087,697	-	2,571,344	-
2570	Deferred income tax liabilities		41,880,431	1	40,673,723	1	40,965,889	1
2580	Lease liabilities - non-current	7	23,754,871	1	16,711,377	1	16,624,073	-
2600	Other non-current liabilities	6(24)	13,688,122	-	13,112,800	-	12,798,994	-
25XX	**Total non-current liabilities**		373,735,348	10	344,210,637	9	358,187,787	10
2XXX	**Total liabilities**		2,245,179,005	57	2,253,545,331	57	2,178,280,798	58
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(26)						
3110	Common stock		138,629,906	3	138,629,906	4	138,629,906	4
	Capital reserve	6(27)						
3200	Capital surplus		189,218,924	5	198,652,898	5	194,154,369	5
	Retained earnings	6(28)						
3310	Legal reserve		213,430,086	5	199,205,382	5	199,205,382	5
3320	Special reserve		113,221,954	3	82,154,208	2	82,154,208	2
3350	Unappropriated retained earnings		926,032,148	23	987,703,855	25	891,581,628	24
	Other equity interest	6(29)						
3400	Other equity interest		(54,100,995)	(1)	(113,221,953)	(3)	(113,002,871)	(3)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,526,416,829	38	1,493,109,102	38	1,392,707,428	37
36XX	Non-controlling interest	6(30)	195,253,234	5	193,134,544	5	191,592,953	5
3XXX	**Total equity**		1,721,670,063	43	1,686,243,646	43	1,584,300,381	42
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	**Total liabilities and equity**		$ 3,966,849,068	100	$ 3,939,788,977	100	$ 3,762,581,179	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

SIX MONTHS ENDED JUNE 30, 2024 AND 2023

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

			Three months ended June 30				Six months ended June 30			
			2024		2023		2024		2023	
	Items	Notes	Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue	6(31) and 7	$ 1,550,550,895	100	$ 1,304,548,195	100	$ 2,874,542,542	100	$ 2,766,985,529	100
5000	Operating costs	6(8)(35) and 7	(1,451,044,272)	(94)	(1,220,971,011)	(94)	(2,691,373,679)	(94)	(2,595,073,890)	(94)
5900	**Net operating margin**		99,506,623	6	83,577,184	6	183,168,863	6	171,911,639	6
	Operating expenses	6(35)								
6100	Selling expenses		(5,551,887)	-	(5,205,605)	-	(10,455,253)	-	(11,569,086)	-
6200	General and administrative expenses		(20,184,811)	(1)	(21,253,681)	(2)	(38,882,678)	(1)	(38,766,317)	(1)
6300	Research and development expenses		(29,165,462)	(2)	(26,192,503)	(2)	(52,475,937)	(2)	(50,127,816)	(2)
6000	**Total operating expenses**		(54,902,160)	(3)	(52,651,789)	(4)	(101,813,868)	(3)	(100,463,219)	(3)
6900	Operating profit		44,604,463	3	30,925,395	2	81,354,995	3	71,448,420	3
	Non-operating income and expenses									
7100	Interest income	6(32)	11,798,837	1	22,571,860	2	27,235,821	1	39,101,562	1
7010	Other income	6(33)	2,973,898	-	2,942,167	-	4,188,765	-	4,330,774	-
7020	Other gains and losses	6(34)	(3,085,370)	-	6,802,092	1	(2,693,423)	-	2,468,260	-
7050	Finance costs	6(37)	(9,263,044)	(1)	(16,805,075)	(1)	(19,899,484)	(1)	(31,557,098)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	1,371,053	-	1,268,805	-	(9,278,139)	-	(17,683,389)	(1)
7000	**Total non-operating income and expenses**		3,795,374	-	16,779,849	2	(446,460)	-	(3,339,891)	(1)
7900	**Profit before income tax**		48,399,837	3	47,705,244	4	80,908,535	3	68,108,529	2
7950	Income tax expense	6(38)	(9,454,869)	(1)	(12,262,154)	(1)	(17,090,965)	(1)	(19,066,090)	(1)
8200	**Profit for the period**		$ 38,944,968	2	$ 35,443,090	3	$ 63,817,570	2	$ 49,042,439	1

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

			Three months ended June 30				Six months ended June 30			
			2024		2023		2024		2023	
	Items	Notes	Amount	%	Amount	%	Amount	%	Amount	%
	Other comprehensive income (loss)									
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss									
8316	Unrealised gain (loss) on valuation of financial assets at fair value through other comprehensive income	6(29)(30)	$ (622,865)	-	$ (5,465,292)	-	$ 3,486,978	-	$ (3,142,273)	-
8320	Share of other comprehensive gain (loss) of associates and joint ventures accounted for using equity method	6(29)	(453,705)	-	(486,174)	-	(1,127,372)	-	266,225	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(38)	349,178	-	(100,668)	-	(501,652)	-	(326,424)	-
8310	Other comprehensive income (loss) that will not be reclassified to profit or loss		(727,392)	-	(6,052,134)	-	1,857,954	-	(3,202,472)	-
	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)	14,534,276	1	(35,511,521)	(3)	64,858,305	2	(25,990,956)	(1)
8368	Loss on hedging instrument		-	-	(303,315)	-	-	-	(403,158)	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(29)	(433,557)	-	(3,762,650)	-	(710,698)	-	(4,223,549)	-
8399	Income tax related to components of other comprehensive loss that will be reclassified to profit or loss	6(38)	-	-	15,370	-	-	-	30,345	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		14,100,719	1	(39,562,116)	(3)	64,147,607	2	(30,587,318)	(1)
8300	**Other comprehensive income (loss) for the period**		$ 13,373,327	1	$ (45,614,250)	(3)	$ 66,005,561	2	$ (33,789,790)	(1)
8500	**Total comprehensive income (loss) for the period**		$ 52,318,295	3	$ (10,171,160)	-	$ 129,823,131	4	$ 15,252,649	-
	Profit attributable to:									
8610	Owners of the parent		$ 35,045,393	2	$ 33,000,547	3	$ 57,054,123	2	$ 45,825,242	2
8620	Non-controlling interest		3,899,575	-	2,442,543	-	6,763,447	-	3,217,197	-
			$ 38,944,968	2	$ 35,443,090	3	$ 63,817,570	2	$ 49,042,439	2
	Comprehensive income (loss) attributable to:									
8710	Owners of the parent		$ 46,984,699	3	$ (8,086,181)	(1)	$ 116,473,104	4	$ 15,966,331	1
8720	Non-controlling interest		5,333,596	-	(2,084,979)	-	13,350,027	-	(713,682)	-
			$ 52,318,295	3	$ (10,171,160)	(1)	$ 129,823,131	4	$ 15,252,649	1
	Earnings per share (in dollars)	6(39)								
9750	Basic earnings per share		$ 2.53		$ 2.38		$ 4.12		$ 3.31	
9850	Diluted earnings per share		$ 2.50		$ 2.35		$ 4.06		$ 3.26	

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

SIX MONTHS ENDED JUNE 30, 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		-	-	-	-	45,825,242	-	-	-	-	45,825,242	3,217,197	49,042,439
Other comprehensive income (loss)	6(29)(30)	-	-	-	-	-	(27,223,942)	(2,334,161)	(300,808)	-	(29,858,911)	(3,930,879)	(33,789,790)
Total comprehensive income (loss)		-	-	-	-	45,825,242	(27,223,942)	(2,334,161)	(300,808)	-	15,966,331	(713,682)	15,252,649
Appropriations of 2022 earnings:	6(28)												
Legal reserve		-	-	14,311,374	-	(14,311,374)	-	-	-	-	-	-	-
Special reserve		-	-	-	(7,351,685)	7,351,685	-	-	-	-	-	-	-
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)	-	688,092	-	-	(659,038)	-	-	-	-	29,054	-	29,054
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	1,160,557	-	-	(34,075)	-	-	-	-	1,126,482	-	1,126,482
Disposal of investments accounted for using equity method	6(27)	-	(1,488,440)	-	-	(28,941)	2,935	28,941	-	-	(1,485,505)	-	(1,485,505)
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(7,679,488)	(7,679,488)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	1,021,628	-	(1,021,628)	-	-	-	-	-
Balance at June 30, 2023		$138,629,906	$194,154,369	$199,205,382	$ 82,154,208	$ 891,581,628	$ (123,901,597)	$ 11,199,534	$ (300,808)	$ (15,194)	1,392,707,428	191,592,953	1,584,300,381
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		-	-	-	-	57,054,123	-	-	-	-	57,054,123	6,763,447	63,817,570
Other comprehensive income	6(29)(30)	-	-	-	-	-	57,589,247	1,829,734	-	-	59,418,981	6,586,580	66,005,561
Total comprehensive income		-	-	-	-	57,054,123	57,589,247	1,829,734	-	-	116,473,104	13,350,027	129,823,131
Appropriations of 2023 earnings:	6(28)												
Legal reserve		-	-	14,224,704	-	(14,224,704)	-	-	-	-	-	-	-
Special reserve		-	-	-	31,067,746	(31,067,746)	-	-	-	-	-	-	-
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)	-	599,762	-	-	1,128,795	-	-	-	-	1,728,557	-	1,728,557
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	(10,102,597)	-	-	(49)	-	-	-	-	(10,102,646)	-	(10,102,646)
Disposal of investments accounted for using equity method	6(27)	-	68,861	-	-	-	-	-	-	-	68,861	-	68,861
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(11,231,337)	(11,231,337)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	298,023	-	(298,023)	-	-	-	-	-
Balance at June 30, 2024		$138,629,906	$189,218,924	$213,430,086	$113,221,954	$ 926,032,148	$ (63,952,995)	$ 9,852,000	$ -	$ (15,194)	$1,526,416,829	$ 195,253,234	$1,721,670,063

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
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Six months ended June 30 2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		$ 80,908,535	$ 68,108,529
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(13)(35)	38,217,962	37,784,818
Amortization	6(35)	1,535,176	2,931,133
Cost of share-based payments	6(36)	1,347,643	1,246,608
Provision for doubtful accounts and sales discount	12(2)	815,657	1,516,999
Impairment loss	6(34)	-	482,537
Gain on disposal of property, plant and equipment, net	6(34)	(176,202)	(3,024,738)
(Gain) loss on financial assets or liabilities at fair value through profit or loss, net	6(34)	(412,303)	12,615,679
Share of loss of associates and joint ventures accounted for using equity method	6(9)	9,278,139	17,683,389
Gain on disposal of investments	6(34)	(61,496)	(5,037,747)
Interest expense	6(37)	19,387,277	31,177,778
Interest income	6(32)	(27,235,821)	(39,101,562)
Dividend income	6(33)	(1,496,700)	(1,739,634)
Gain from lease modification	6(11)	(104,721)	(258,040)
(Gain) loss on disposal of intangible assets	6(34)	(195)	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		(4,486,229)	(10,191,185)
Hedging instruments		-	(424,851)
Notes receivable		(76,051)	63,573
Accounts receivable		29,551,787	280,259,309
Accounts receivable - related parties		(1,727,437)	19,015,002
Other receivables		1,651,995	(1,583,740)
Inventories		(57,642,048)	169,758,259
Prepayments		(8,791,108)	2,489,972
Changes in operating liabilities			
Accounts payable		(14,995,292)	(280,966,452)
Accounts payable - related parties		(3,084,787)	(5,584,542)
Other payables		3,457,642	(42,922,492)
Provisions for liabilities		774,351	1,416,362
Contract liabilities		3,265,378	(4,396,995)
Other current liabilities		1,612,144	(6,323,573)
Accrued pension liabilities		9,231	(117,235)
Cash inflow generated from operations		71,506,549	245,152,960
Income taxes paid		(27,720,578)	(25,027,943)
Net cash flows from operating activities		43,785,971	220,125,017

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Six months ended June 30 2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		$ (3,153,534)	$ (2,948,353)
Proceeds from disposal of financial assets at fair value through profit or loss		23,348	88,668
Acquisition of financial assets at amortised cost - current		(52,543,966)	(25,613,232)
Acquisition of financial assets at amortised cost - non-current		(2,898,500)	(817,685)
Proceeds from disposal of financial assets at amortised cost - non-current		-	3,885,841
Repayment of financial assets at amortised cost at due date		4,512,160	2,864,680
Acquisition of financial assets at fair value through other comprehensive income		(1,675,251)	(1,359,733)
Proceeds from disposal of financial assets at fair value through other comprehensive income		1,303,406	1,651,567
Decrease in other receivables due from related parties		221,552	52,233
(Increase) decrease in other current assets		(521,741)	2,169,965
Proceeds from disposal of subsidiaries		-	1,317,439
Acquisition of investments accounted for using equity method		(10,438,252)	(3,006,894)
Proceeds from disposal of investments accounted for using equity method		161,864	1,633,624
Return of capital from investments accounted for using equity method	6(9)	4,887,597	13,733,122
Acquisition of property, plant and equipment	6(40)	(63,092,091)	(47,577,457)
Proceeds from disposal of property, plant and equipment	6(40)	3,217,694	6,123,814
Proceeds from disposal of investment properties		31,772	40,667
Acquisition of right-of-use assets		(1,729,665)	(1,200,812)
Proceeds from disposal of right-of-use assets		21,943	-
Acquisition of intangible assets		(1,353,540)	(1,128,375)
Proceeds from disposal of intangible assets		13,137	120,601
Increase in other non-current assets		(960,769)	(4,825,772)
Dividends received		4,309,600	3,347,287
Interest received		34,890,711	33,045,020
Other investing activities		592,349	(362,422)
Net cash flows used in investing activities		(84,180,176)	(18,766,207)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans		(43,105,218)	(87,290,023)
(Decrease) increase in short-term notes and bills payable		(20,859,713)	32,754,233
Proceeds from issuance of bonds		11,400,000	21,300,000
Repayments of bonds		(23,997,000)	(6,400,000)
Proceeds from long-term debt		1,513,759	17,522,054
Repayments of long-term debt		(17,900,879)	(6,768,869)
(Decrease) increase in other non-current liabilities		(829,086)	1,803,246
Payment of lease liabilities		(3,514,182)	(5,163,130)
Changes in other non-controlling interests	6(30)	(14,200,255)	(431,783)
Interest paid		(25,060,877)	(24,487,902)
Net cash flows used in financing activities		(136,553,451)	(57,162,174)
Net effect of changes in foreign currency exchange rates		27,964,621	(18,790,054)
Net (decrease) increase in cash and cash equivalents		(148,983,035)	125,406,582
Cash and cash equivalents at beginning of period		1,197,662,695	1,062,326,324
Cash and cash equivalents at end of period		$ 1,048,679,660	$ 1,187,732,906

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

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

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

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

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

(3) <u>IFRS issued by IASB but not yet endorsed by the FSC</u>

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 9 and IFRS 7, 'Amendments to the classification and measurement of financial Instruments'	January 1, 2026
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
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

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

A. Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

The IASB issued the amendments to:

(a) Clarify the date of recognition and derecognition of some financial assets and liabilities, with a new exception relating to the derecognition of a financial liability (or part of a financial liability) settled through an electronic cash transfer system. Applying the exception, an entity is permitted to derecognise a financial liability at an earlier date if, and only if, the entity has initiated a payment instruction and specific conditions are met. The conditions for the exception are that the entity making the payment does not have:

i. the practical ability to withdraw, stop or cancel the payment instruction;

ii. the practical ability to access the cash used for settlement; and

iii. significant settlement risk.

(b) Clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion, covering contractual terms that can change cash flows based on contingent events (for example, interest rates linked to ESG targets), non-recourse features and contractually-linked instruments.

(c) Add new disclosures for certain instruments with contractual terms that can change cash flows (such as some instruments with features linked to the achievement of environment, social and governance (ESG) targets), including a qualitative description of the nature of the contingent event, quantitative information about the possible changes to contractual cash flows that could result from those contractual terms and the gross carrying amount of financial assets and amortised cost of financial liabilities subject to these contractual terms.

(d) Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

B. 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) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

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

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

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

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

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

B. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	June 30, 2024	December 31, 2023	June 30, 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	(e)
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	(e)
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	(e)
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	(a) (e)
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	(e)
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	(e)
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	(e)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(e)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	June 30, 2024	December 31, 2023	June 30, 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	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore (Pte) Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn International Inc.	Patent applications in America	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(e)
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	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(e)
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	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.- Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(e)
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	(e)
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	(e)
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(e)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(e)
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	(e)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	June 30, 2024	December 31, 2023	June 30, 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	49.92	(c)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation	Design, manufacture and sales of electronic components and software	100	100	100	(e)
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	(e)
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd.		100	-	-	(d) (e)

(a) On May 17, 2023, the Group sold 6% of the shares held in XSEMI Corporation and received cash amounting to $204,000. In June 2023, the Group lost majority of the seats in the company’s Board of Directors. As a result, the Group lost its control over XSEMI Corporation and it was not anymore included in the consolidated financial statements. The Group recognised its investments in the former subsidiary at fair value on the date that control ceased amounting to $1,602,920 (shown as ‘investments accounted for under equity method’) and recognised gain of $221,741 presented as ‘other gains and losses’. The major assets of the subsidiary when it ceased to be included in the consolidated financial statements were investments accounted for under equity method amounting to $3,036,895.

(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 the largest portion of voting rights in the shareholders' meeting of APT and directed relevant activities of APT.

(c) 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.

(d) On April 30, 2024, the Group acquired 25,000 ordinary shares of ZF Chassis and a share of Class A preferred shares through the subsidiary, Foxconn EV Singapore Holdings Pte. Ltd., for a consideration of EUR 272,013 thousand and EUR 60,000 thousand, respectively, constituting 50% equity interest in ZF Chassis.

(e) The financial statements of the entity as of and for the six months ended June 30, 2024 and 2023 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.

(f) The financial statements of certain consolidated subsidiaries for the six months ended June 30, 2024 and 2023 were not reviewed by independent auditors, which statements reflect total assets of $294,986,750 and $245,369,984, constituting 7.44% and 6.52% of total consolidated assets, and total liabilities of $46,694,070 and $65,807,102, constituting 2.08% and 3.02% of the consolidated total liabilities as of June 30, 2024 and 2023, respectively, as well as total comprehensive income of $2,823,378, $1,691,584, $4,542,675 and $1,655,233, constituting 5.40%, 16.63%, 3.50% and 10.85% of the consolidated total comprehensive income for the three months and six 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 June 30, 2024 Amount	Ownership %	Non-controlling interest December 31, 2023 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 17,329,781	36 %	$ 17,097,800	36 %	
Foxconn Interconnect Technology Limited	Cayman	22,387,125	29 %	21,646,354	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	27,237,237	46 %	25,137,733	46 %	
Foxconn Industrial Internet Co., Ltd.	China	98,409,207	16 %	96,680,006	16 %	
		$165,363,350		$160,561,893		

Name of subsidiary	Principal place of business	Non-controlling interest June 30, 2023 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 17,592,788	36 %	
Foxconn Interconnect Technology Limited	Cayman	20,463,594	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	24,747,041	46 %	
Foxconn Industrial Internet Co., Ltd.	China	86,464,961	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	14,646,425	63 %	
		$163,914,809		

Summarised financial information of the subsidiary:

Balance sheets

FIH Mobile Limited	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	$ 123,892,546	$ 105,475,323	$ 116,460,118
Non-current assets	27,782,565	27,174,523	28,940,088
Current liabilities	(102,207,774)	(84,052,184)	(95,726,846)
Non-current liabilities	(645,820)	(647,944)	(463,302)
Total net assets	$ 48,821,517	$ 47,949,718	$ 49,210,058

Foxconn Interconnect Technology Limited	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	$ 94,431,283	$ 95,530,155	$ 91,098,793
Non-current assets	66,848,945	60,898,465	52,758,820
Current liabilities	(61,594,010)	(78,700,327)	(70,757,522)
Non-current liabilities	(22,270,642)	(2,876,461)	(2,343,690)
Total net assets	$ 77,415,576	$ 74,851,832	$ 70,756,401

Foxconn Ventures Pte. Ltd.	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	$ 44,654,774	$ 39,850,910	$ 38,195,701
Non-current assets	15,210,778	15,401,132	16,196,638
Current liabilities	(3,493)	(4,278)	(3,237)
Total net assets	$ 59,862,059	$ 55,247,764	$ 54,389,102

	Foxconn Industrial Internet Co., Ltd.		
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	$ 1,136,984,408	$ 1,093,730,794	$ 1,006,689,940
Non-current assets	167,670,623	152,322,745	141,538,046
Current liabilities	(650,898,392)	(597,326,772)	(565,261,664)
Non-current liabilities	(34,398,327)	(39,226,172)	(39,472,302)
Total net assets	$ 619,358,312	$ 609,500,595	$ 543,494,020

	Asia Pacific Telecom Co., Ltd.
	June 30, 2023
Current assets	$ 2,917,502
Non-current assets	35,197,249
Current liabilities	(10,207,814)
Non-current liabilities	(6,973,034)
Total net assets	$ 20,933,903

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Three months ended June 30,	
	2024	2023
Revenue and other operating revenue	$ 29,075,539	$ 46,955,980
(Loss) profit for the period from continuing operations	(367,608)	67,400
Other comprehensive loss, net of tax	(585,425)	(5,612,385)
Total comprehensive loss for the period	$ (953,033)	$ (5,544,985)
Comprehensive loss attributable to non-controlling interest	$ (357,321)	$ (1,995,444)
Dividends paid to non-controlling interest	$ -	$ -

	FIH Mobile Limited	
	Six months ended June 30,	
	2024	2023
Revenue and other operating revenue	$ 60,467,418	$ 85,700,821
Loss for the period from continuing operations	(1,009,417)	(1,522,458)
Other comprehensive loss, net of tax	(779,538)	(4,675,621)
Total comprehensive loss for the period	$ (1,788,955)	$ (6,198,079)
Comprehensive loss attributable to non-controlling interest	$ (647,600)	$ (2,227,698)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	Three months ended June 30,	
	2024	2023
Revenue and other operating revenue	$ 35,180,650	$ 27,971,058
Profit for the period from continuing operations	724,375	17,371
Other comprehensive loss, net of tax	(900,268)	(2,663,861)
Total comprehensive loss for the period	$ (175,893)	$ (2,646,490)
Comprehensive loss attributable to non-controlling interest	$ (51,372)	$ (765,886)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	Six months ended June 30,	
	2024	2023
Revenue and other operating revenue	$ 65,165,611	$ 53,692,760
Profit (loss) for the period from continuing operations	1,045,203	(265,156)
Other comprehensive loss, net of tax	(2,694,019)	(2,014,803)
Total comprehensive loss for the period	$ (1,648,816)	$ (2,279,959)
Comprehensive loss attributable to non-controlling interest	$ (477,462)	$ (508,722)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	Three months ended June 30,	
	2024	2023
Revenue and other operating revenue	$ -	$ -
Profit for the period from continuing operations	823,516	353,246
Other comprehensive loss, net of tax	(42,033)	(206,584)
Total comprehensive income for the period	$ 781,483	$ 146,662
Comprehensive income attributable to non-controlling interest	$ 355,574	$ 58,622
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	Six months ended June 30,	
	2024	2023
Revenue and other operating revenue	$ -	$ -
Profit for the period from continuing operations	1,481,931	873,490
Other comprehensive loss, net of tax	(23,075)	(393,833)
Total comprehensive income for the period	$ 1,458,856	$ 479,657
Comprehensive income attributable to non-controlling interest	$ 663,779	$ 218,244
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended June 30,	
	2024	2023
Revenue and other operating revenue	$ 650,937,781	$ 439,906,070
Profit for the period from continuing operations	21,182,264	17,553,200
Other comprehensive income, net of tax	94,958	3,561,196
Total comprehensive income for the period	$ 21,277,222	$ 21,114,396
Comprehensive income attributable to non-controlling interest	$ 3,394,912	$ 3,314,344
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	Six months ended June 30,	
	2024	2023
Revenue and other operating revenue	$ 1,170,530,104	$ 909,862,435
Profit for the period from continuing operations	38,410,329	30,846,886
Other comprehensive income, net of tax	4,106,269	3,525,523
Total comprehensive income for the period	$ 42,516,598	$ 34,372,409
Comprehensive income attributable to non-controlling interest	$ 6,891,493	$ 5,426,528
Dividends paid to non-controlling interest	$ -	$ -

	Asia Pacific Telecom Co., Ltd.	
	Three months ended June 30,	Six months ended June 30,
	2023	
Revenue and other operating revenue	$ 2,842,973	$ 5,839,689
Loss for the period from continuing operations	(1,160,082)	(2,418,102)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	$ (1,160,082)	$ (2,418,102)
Comprehensive loss attributable to non-controlling interest	$ (732,496)	$ (1,526,804)
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	FIH Mobile Limited	
	Six months ended June 30,	
	2024	2023
Net cash used in operating activities	$ (6,296,039)	$ (19,209,565)
Net cash used in investing activities	(1,588,684)	(1,168,201)
Net cash provided by financing activities	4,046,611	3,285,530
Effect of exchange rates on cash and cash equivalents	(612,512)	(740,135)
Decrease in cash and cash equivalents	(4,450,624)	(17,832,371)
Cash and cash equivalents, beginning of period	58,865,804	55,757,080
Cash and cash equivalents, end of period	$ 54,415,180	$ 37,924,709

	Foxconn Interconnect Technology Limited	
	Six months ended June 30,	
	2024	2023
Net cash (used in) provided by operating activities	$ (1,330,932)	$ 6,193,799
Net cash used in investing activities	(9,639,223)	(1,526,247)
Net cash provided by financing activities	3,115,131	10,731,910
Effect of exchange rates on cash and cash equivalents	(1,418,689)	(1,055,871)
(Decrease) increase in cash and cash equivalents	(9,273,713)	14,343,591
Cash and cash equivalents, beginning of period	41,992,012	27,924,075
Cash and cash equivalents, end of period	$ 32,718,299	$ 42,267,666

	Foxconn Ventures Pte. Ltd.	
	Six months ended June 30,	
	2024	2023
Net cash used in operating activities	$ (4,457)	$ (4,244)
Net cash provided by investing activities	2,637,142	1,285,936
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	2,632,685	1,281,692
Cash and cash equivalents, beginning of period	41,261,927	36,187,165
Cash and cash equivalents, end of period	$ 43,894,612	$ 37,468,857

	Foxconn Industrial Internet Co., Ltd.	
	Six months ended June 30,	
	2024	2023
Net cash provided by operating activities	$ 21,556,119	$ 117,167,047
Net cash used in investing activities	(14,721,887)	(7,072,445)
Net cash used in financing activities	(74,489,398)	(50,671,623)
Effect of exchange rates on cash and cash equivalents	1,527,880	3,928,155
(Decrease) increase in cash and cash equivalents	(66,127,286)	63,351,134
Cash and cash equivalents, beginning of period	367,748,556	304,830,608
Cash and cash equivalents, end of period	$ 301,621,270	$ 368,181,742

	Asia Pacific Telecom Co., Ltd.
	Six months ended June 30, 2023
Net cash provided by operating activities	$ 930,552
Net cash used in investing activities	(701,992)
Net cash provided by financing activities	221,700
Increase in cash and cash equivalents	450,260
Cash and cash equivalents, beginning of period	208,909
Cash and cash equivalents, end of period	$ 659,169

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

(4) Foreign currency translation

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

B. Foreign currency transactions and balances

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

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

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

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

C. Translation of foreign operations

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

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

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

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

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

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

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

(5) Classification of current and non-current items

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

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

(b) Assets held mainly for trading purposes;

(c) Assets that are expected to be realised within twelve months from the balance sheet date;

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

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

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

(b) Liabilities arising mainly from trading activities;

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

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date.

(6) Cash equivalents

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(9) Financial assets at amortised cost

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

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

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

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

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

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

(10) Accounts and notes receivable

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

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

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

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

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

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

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

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

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

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

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

(14) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct 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) Investments accounted for under the equity method / associates

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

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

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

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

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

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) Employee share-based payment

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

B. Restricted stocks:

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

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

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

(34) Income tax

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

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

C. Deferred income tax is recognised, using the balance 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 realised or the deferred income tax liability is settled.

D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised. 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 utilised.

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 have 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 June 30, 2024, the Group recognised goodwill after impairment assessment of $21,404,898.

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 June 30, 2024, the Group's goodwill included in the investments accounted for under the equity method, net of impairment loss, which was converted based on the closing price at the end of period, amounted to $8,757,733.

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 June 30, 2024, the carrying amount of inventories was $808,458,797.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	June 30, 2024	December 31, 2023	June 30, 2023
Cash on hand and revolving funds	$ 47,196	$ 27,851	$ 39,533
Checking accounts and demand deposits	714,737,397	1,081,981,928	868,048,039
Cash equivalents			
Time deposits	325,300,836	115,652,916	310,861,349
Repo bonds	8,594,231	-	8,783,985
	$ 1,048,679,660	$ 1,197,662,695	$ 1,187,732,906

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	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 1,386,074	$ 1,617,984	$ 161,518
Debt instruments	-	897,062	-
Beneficiary certificates	936,783	826,253	989,070
Derivatives	2,604,574	3,327,593	3,251,702
	$ 4,927,431	$ 6,668,892	$ 4,402,290

Assets	June 30, 2024	December 31, 2023	June 30, 2023
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 1,156,088	$ 805,649	$ 831,458
Debt instruments	2,521,225	-	314,389
Beneficiary certificates	87,623,061	83,640,109	86,322,822
Derivatives	4,196,779	3,006,087	2,918,498
	$ 95,497,153	$ 87,451,845	$ 90,387,167

Liabilities	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	$ (2,678,570)	$ (6,881,219)	$ (5,194,685)

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 funds.

(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 June 30,	
	2024	2023
Equity instruments	$ (246,609)	$ 127,330
Debt instruments	(214,261)	(328,793)
Beneficiary certificates	(314,054)	(402,472)
Derivatives	33,918	(9,013,765)
	$ (741,006)	$ (9,617,700)

	Six months ended June 30,	
	2024	2023
Equity instruments	$ (336,230)	$ 31,914
Debt instruments	(208,721)	(527,022)
Beneficiary certificates	773,161	(443,009)
Derivatives	184,093	(11,677,562)
	$ 412,303	$ (12,615,679)

C. For the three months and six months ended June 30, 2024 and 2023, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to $338,947, $885,588, $626,982 and $1,239,619, respectively.

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

June 30, 2024

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,923,064	2024.04.17~2025.03.28
	MXN (BUY)	2,443,935	2024.06.18~2024.09.23
	VND (SELL)	5,084,200,000	2024.05.09~2024.07.10
	USD (SELL)	130,000	2024.06.18~2024.09.23
	CZK (SELL)	2,648,049	2024.06.26~2024.09.30
	BRL (SELL)	1,877,022	2024.05.15~2024.08.21
	MXN (SELL)	376,399	2024.04.22~2025.03.28
	TWD (SELL)	136,379,665	2024.04.17~2024.09.26
Cross currency swap contracts	USD (BUY)	980,000	2024.02.02~2025.02.20
	TWD (SELL)	31,017,000	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)	138,000	2024.03.29~2024.08.19
	JPY (BUY)	243,068,242	2024.06.13~2024.07.31
	MXN (BUY)	1,192,818	2024.06.25~2024.08.29
	RMB (BUY)	31,528,077	2024.01.23~2024.09.26
	EUR (BUY)	200,000	2024.06.10~2024.09.13
	USD (SELL)	6,189,820	2024.01.23~2024.09.26
	INR (SELL)	10,891,315	2024.05.15~2024.08.19
Cross currency swap contracts	JPY (BUY)	21,000,000	2024.03.22~2024.10.30
	TWD (BUY)	12,928,000	2024.05.21~2024.07.18
	USD (SELL)	400,000	2024.05.21~2024.07.18
	TWD (SELL)	4,431,000	2024.03.22~2024.10.30

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

December 31, 2023

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Foreign exchange forward contracts	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

June 30, 2023

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,184,000	2023.04.21~2023.10.31
	EUR (BUY)	465,000	2023.06.01~2023.08.07
	MXN (BUY)	3,846,792	2023.05.11~2023.09.28
	USD (SELL)	718,913	2023.05.11~2023.09.28
	CZK (SELL)	5,715,864	2023.06.27~2023.08.30
	TWD (SELL)	119,697,302	2023.04.21~2023.10.31
Cross currency swap contracts	USD (BUY)	700,000	2022.08.10~2023.09.28
	TWD (SELL)	21,338,900	2022.08.10~2023.09.28

June 30, 2023

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
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)	460,000	2023.03.22~2023.11.03
	JPY (BUY)	46,501,940	2023.05.10~2023.08.15
	RMB (BUY)	54,813,864	2023.05.12~2023.09.27
	USD (SELL)	8,020,000	2023.05.10~2023.09.27
	BRL (SELL)	2,097,921	2023.05.11~2023.07.17
	RMB (SELL)	35,615	2023.03.22~2023.09.26
	TWD (SELL)	1,083,145	2023.06.29~2023.11.03
Cross currency swap contracts	JPY (BUY)	20,000,000	2023.04.24~2023.12.28
	TWD (SELL)	4,478,000	2023.04.24~2023.12.28

(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.

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

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

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

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

Items	June 30, 2024	December 31, 2023	June 30, 2023
Non-current items:			
Equity instruments at cost	$ 84,993,482	$ 81,589,020	$ 70,813,400
Fair value adjustments	7,196,676	4,904,815	10,391,711
	$ 92,190,158	$ 86,493,835	$ 81,205,111

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 June 30, 2024	Three months ended June 30, 2023
Equity instruments at fair value through other comprehensive income (loss)		
Fair value change recognised in other comprehensive loss	$ (622,865)	$ (5,465,292)
Cumulative gain (loss) reclassified to retained earnings due to derecognition	$ 96,638	$ (152,950)
Dividend income recognised in profit or loss	$ 847,511	$ 497,871

	Six months ended June 30, 2024	Six months ended June 30, 2023
Equity instruments at fair value through other comprehensive income (loss)		
Fair value change recognised in other comprehensive income (loss)	$ 3,486,978	$ (3,142,273)
Cumulative gain reclassified to retained earnings due to derecognition	$ 298,023	$ 1,021,628
Dividend income recognised in profit or loss	$ 869,718	$ 500,015

C. For the six months 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. Refer to Note 6(9) for details.

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	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Time deposits with maturity over three months	$ 199,830,791	$ 140,668,306	$ 42,898,887
Financial bonds	2,806,600	4,645,490	1,284,600
Restricted bank deposits	291,783	285,496	272,070
Pledged time deposits	146,854	146,792	86,341
	$ 203,076,028	$ 145,746,084	$ 44,541,898
Non-current items:			
Financial bonds	$ 2,420,000	$ 4,583,500	$ 2,141,000
Time deposits with maturity over twelve months	7,014,479	6,330,892	3,119,301
Restricted bank deposits	36,731	34,200	173,134
Pledged time deposits	21,349	48,792	52,852
	$ 9,492,559	$ 10,997,384	$ 5,486,287
Other current assets	$ 1,824,404	$ 1,735,814	$ 1,417,002

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

	Three months ended June 30,	
	2024	2023
Interest income	$ 1,157,720	$ 484,948

	Six months ended June 30,	
	2024	2023
Interest income	$ 3,500,777	$ 787,121

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 June 30, 2024, the Group has invested a total of RMB 3,500,000 thousand and has redeemed RMB 3,000,000 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	June 30, 2024	December 31, 2023	June 30, 2023
Cash flow hedges:			
Exchange rate risk			
Foreign exchange option	$ -	$ -	$ 21,694

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:

June 30, 2023

Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	4,267,300	2023.03.09~2023.12.28
		USD (SELL)	620,000	2023.03.09~2023.12.28

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	(573,672)
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	200,859
At June 30	$ (372,813)

(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

	June 30, 2024	December 31, 2023	June 30, 2023
Notes receivable	$ 911,923	$ 809,737	$ 327,552
Accounts receivable	859,851,940	871,426,287	784,978,631
Less: Allowance for uncollectible accounts	(17,123,847)	(15,880,758)	(12,817,212)
	$ 843,640,016	$ 856,355,266	$ 772,488,971

A. As of June 30, 2024, December 31, 2023 and June 30, 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 June 30, 2024, December 31, 2023 and June 30, 2023, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of $103,165,385, $86,795,129 and $88,034,040, 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 June 30, 2024, December 31, 2023 and June 30, 2023, the relevant information of accounts receivable factored but unsettled were as follows:

June 30, 2024

Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 77,987,868	$ 77,987,868	$ 77,987,868	$ -

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	$ -

June 30, 2023			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 37,368,000	$ 37,368,000	$ 37,368,000	$ -

As of June 30, 2024, December 31, 2023 and June 30, 2023, the Group has no retention for the factoring of accounts receivable.

D. As of June 30, 2024, December 31, 2023 and June 30, 2023, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three months and six months ended June 30, 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

	June 30, 2024	December 31, 2023	June 30, 2023
Tax refund receivable	$ 31,715,920	$ 32,749,069	$ 29,118,294
Interest receivable	7,007,682	14,662,572	16,944,074
Government grants receivable	1,555,750	2,213,771	4,688,790
Others	12,093,862	11,701,273	11,535,098
	$ 52,373,214	$ 61,326,685	$ 62,286,256

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

	June 30, 2024	December 31, 2023	June 30, 2023
Raw materials	$ 265,441,829	$ 256,888,169	$ 303,191,531
Work in process	159,336,913	116,479,800	123,738,862
Finished goods	367,375,042	349,122,983	331,846,455
Inventory in transit	30,745,130	$ 30,596,988	17,735,336
	822,898,914	753,087,940	776,512,184
Less: Allowance for inventory obsolescence and market price decline	(14,440,117)	(22,322,539)	(17,667,281)
	$ 808,458,797	$ 730,765,401	$ 758,844,903

Expenses and losses incurred on inventories for the three months and six months ended June 30, 2024 and 2023 were as follows:

	Three months ended June 30, 2024	Three months ended June 30, 2023
Cost of inventories sold	$ 1,452,080,214	$ 1,224,588,608
Loss on inventory obsolescence and market price decline (Gain from price recovery)	1,445,183	(1,963,811)
Revenue from sale of scraps	(2,586,346)	(1,599,176)
Others	105,221	(54,610)
	$ 1,451,044,272	$ 1,220,971,011

	Six months ended June 30, 2024	Six months ended June 30, 2023
Cost of inventories sold	$ 2,703,511,703	$ 2,607,196,732
Gain from price recovery	(7,880,610)	(8,824,847)
Revenue from sale of scraps	(4,422,623)	(3,341,595)
Others	165,209	43,600
	$ 2,691,373,679	$ 2,595,073,890

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 June 30, 2023 and six months ended June 30, 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	10,438,252	8,702,330
Disposal of investments accounted for using equity method	(65,284)	(4,764,855)
Changes in control of subsidiaries	-	(1,433,975)
Proceeds from capital reduction of investments accounted for using equity method	(4,887,597)	(14,606,745)
Earnings distribution of investments accounted for using equity method	(2,766,410)	(3,803,418)
Share of profit or loss of investments accounted for using equity method	(9,278,139)	(17,683,389)
Changes in retained earnings	1,128,795	(659,038)
Changes in capital surplus	599,762	688,092
Changes in other equity items	(1,838,070)	(3,957,324)
Impairment loss	-	(482,537)
Others	4,837,099	989,738
At June 30	$ 196,648,763	$ 202,477,928

	June 30, 2024		June 30, 2023	
Associates	$	176,277,225	$	190,880,735
Joint ventures		20,371,538		11,597,193
	$	196,648,763	$	202,477,928

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 $81,761,367 and $80,275,104, constituting 2.06% and 2.13% of the consolidated total assets as of June 30, 2024 and 2023, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to ($1,658,896), ($59,086), ($13,920,472) and ($5,351,195), constituting 3.17%, 0.58%, 10.72% and 35.08% of the consolidated total comprehensive income for the three months and six months ended June 30, 2024 and 2023, respectively.

B. In April 2024, the Group acquired 50% equity interest in ZF Foxconn Chassis Modules, for a purchase consideration of $9,441,598 thousand (EUR 272,014 thousand). The Group has appointed valuers to determine the allocation of the purchase price in accordance with IFRSs provisionally.

C. On May 17, 2023, the Group sold 6% of shares held in XSEMI Corporation. In June 2023, the Group lost majority of the seats in the company's Board of Directors. As a result, the Group lost its control over XSEMI Corporation. Refer to Note 4(3) B (a). for details.

D. The Group sold shares of Fitipower Integrated Technology Inc. ("Fitipower Integrated") resulting to a reduction in its equity interest to less than 20% in 2023. On June 15, 2023, the Group lost its significant influence over Fitipower Integrated, with the resignation of the director's position in Fitipower Integrated. The Group remeasured the remaining investment in Fitipower Integrated at its fair value and transferred it to financial assets at fair value through other comprehensive income. Any difference between fair value and carrying amount is recognised in gain on disposal of investment amounting to $3,672,435 (shown as 'other gains and losses').

E. 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 June 30, 2024, the Group had recovered RMB 6,467,000 thousand from its investment.

F. The above additions and disposals of investments accounted for under equity method included the amount transferred in from other accounts or recognised as disposal transferred out.

G. 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.

H. 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 June 30, 2024	Shareholding ratio December 31, 2023	Shareholding ratio June 30, 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 June 30, 2024	Sharp Corporation December 31, 2023	Sharp Corporation June 30, 2023
Current assets	$ 210,390,245	$ 224,416,904	$ 222,937,585
Non-current assets	121,516,384	155,232,840	154,255,190
Current liabilities	(179,440,388)	(197,380,283)	(190,545,040)
Non-current liabilities	(115,783,061)	(124,031,843)	(128,040,025)
Total net assets	36,683,180	58,237,618	58,607,710
Effect of accounting principles	338,692	(849,654)	(3,474,368)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	78,115,177	84,354,530	83,732,902
Total net assets after adjustment	$ 115,137,049	$ 141,742,494	$ 138,866,244
Share in associate's net assets	$ 38,238,680	$ 47,347,630	$ 46,365,240
Goodwill	8,419,543	9,086,653	8,980,644
Others	(850,611)	(867,171)	(885,611)
Carrying amount of the associate	$ 45,807,612	$ 55,567,112	$ 54,460,273

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)		
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	$ 38,978	$ 4,516,081	$ 24,972,054
Non-current assets	12,385,864	12,266,470	-
Current liabilities	(9,317)	-	-
Total net assets	$ 12,415,525	$ 16,782,551	$ 24,972,054
Share in associate's net assets	$ 12,414,284	$ 16,780,872	$ 24,969,557
Others	1,790	(1,027,418)	(3,954)
Carrying amount of the associate	$ 12,416,074	$ 15,753,454	$ 24,965,603

	Foxconn Technology Co., Ltd.		
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	$ 96,717,195	$ 74,742,426	$ 80,853,260
Non-current assets	46,356,932	59,350,970	52,532,975
Current liabilities	(34,421,879)	(27,946,085)	(32,346,813)
Non-current liabilities	(1,009,907)	(987,133)	(1,095,724)
Total net assets	$ 107,642,341	$ 105,160,178	$ 99,943,698
Share in associate's net assets	$ 31,801,614	$ 31,033,190	$ 29,474,604
Goodwill	338,190	338,190	338,190
Others	(3,273)	39,857	30,172
Carrying amount of the associate	$ 32,136,531	$ 31,411,237	$ 29,842,966

	Zhen Ding Technology Holding Limited		
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	$ 114,043,647	$ 114,045,673	$ 98,943,213
Non-current assets	132,519,441	128,729,992	124,889,913
Current liabilities	(64,720,422)	(78,939,342)	(76,065,694)
Non-current liabilities	(42,600,474)	(29,510,475)	(22,152,822)
Total net assets	$ 139,242,192	$ 134,325,848	$ 125,614,610
Share in associate's net assets	$ 32,139,534	$ 30,871,811	$ 28,874,815
Others	-	5,027	-
Carrying amount of the associate	$ 32,139,534	$ 30,876,838	$ 28,874,815

Statement of comprehensive income

	Sharp Corporation	
	Three months ended June 30,	
	2024	2023
Revenue	$ 110,380,291	$ 121,001,659
Profit for the period from continuing operations	122,197	2,461,087
Other comprehensive income, net of tax	5,238,649	9,942,187
Total comprehensive income for the period	5,360,846	12,403,274
Effect of accounting principles	234,711	(74,559)
Total comprehensive income after adjustment	$ 5,595,557	$ 12,328,715
Dividends received from associates	$ -	$ -

	Sharp Corporation	
	Six months ended June 30,	
	2024	2023
Revenue	$ 228,507,236	$ 254,638,501
Loss for the period from continuing operations	(32,136,848)	(56,254,351)
Other comprehensive income, net of tax	13,986,894	10,493,434
Total comprehensive loss for the period	(18,149,954)	(45,760,917)
Effect of accounting principles	579,972	137,501
Total comprehensive loss after adjustment	$ (17,569,982)	$ (45,623,416)
Dividends received from associates	$ -	$ -

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	Three months ended June 30,	Six months ended June 30,
	2024	
Revenue	$ -	$ -
Profit for the period from continuing operations	200	11,012
Other comprehensive income, net of tax	-	-
Total comprehensive income for the period	$ 200	$ 11,012
Dividends received from associates	$ -	$ -

	Foxconn Technology Co., Ltd.	
	Three months ended June 30,	
	2024	2023
Revenue	$ 13,497,811	$ 16,798,647
Profit for the period from continuing operations	844,962	1,522,762
Other comprehensive income (loss), net of tax	1,614,031	(4,173,357)
Total comprehensive income (loss) for the period	$ 2,458,993	$ (2,650,595)
Dividends received from associates	$ -	$ -

	Foxconn Technology Co., Ltd.	
	Six months ended June 30,	
	2024	2023
Revenue	$ 22,357,485	$ 40,085,691
Profit for the period from continuing operations	1,668,490	2,264,841
Other comprehensive income (loss), net of tax	2,931,894	(3,129,008)
Total comprehensive income (loss) for the period	$ 4,600,384	$ (864,167)
Dividends received from associates	$ -	$ -

	Zhen Ding Technology Holding Limited	
	Three months ended June 30,	
	2024	2023
Revenue	$ 32,411,274	$ 23,537,090
Profit for the period from continuing operations	667,329	150,348
Other comprehensive income (loss), net of tax	1,416,930	(3,014,305)
Total comprehensive income (loss) for the period	$ 2,084,259	$ (2,863,957)
Dividends received from associates	$ -	$ -

	Zhen Ding Technology Holding Limited	
	Six months ended June 30,	
	2024	2023
Revenue	$ 64,921,589	$ 55,082,243
Profit for the period from continuing operations	2,103,379	1,013,440
Other comprehensive income (loss), net of tax	6,390,309	(2,467,658)
Total comprehensive income (loss) for the period	$ 8,493,688	$ (1,454,218)
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 June 30, 2024, December 31, 2023 and June 30, 2023 , the carrying amount of the Group’s individually immaterial associates amounted to $53,777,474, $53,934,626 and $52,737,078, respectively.

	Three months ended June 30,	
	2024	2023
Profit for the period from continuing operations	$ 1,334,559	$ 290,693
Other comprehensive income (loss), net of tax	745,172	(1,758,747)
Total comprehensive income (loss) for the period	$ 2,079,731	$ (1,468,054)

	Six months ended June 30,	
	2024	2023
Profit for the period from continuing operations	$ 2,410,901	$ 227,865
Other comprehensive income (loss), net of tax	1,318,768	(1,245,037)
Total comprehensive income (loss) for the period	$ 3,729,669	$ (1,017,172)

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

	June 30, 2024	December 31, 2023	June 30, 2023
Sharp Corporation	$ 41,563,990	$ 48,386,431	$ 38,293,246
Foxconn Technology Co., Ltd.	29,726,422	21,971,704	23,180,773
Zhen Ding Technology Holding Limited	39,564,274	33,453,961	32,079,141
	$ 110,854,686	$ 103,812,096	$ 93,553,160

(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 June 30, 2024, December 31, 2023 and June 30, 2023, the carrying amount of the Group's individually immaterial joint ventures amounted to $20,371,538, $10,937,088 and $11,597,193, respectively.

	Three months ended June 30,	
	2023	2022
Loss for the period from continuing operations	$ (573,597)	$ (258,360)
Other comprehensive loss, net of tax	(51,888)	(148,027)
Total comprehensive loss for the period	$ (625,485)	$ (406,387)

	Six months ended June 30,	
	2023	2022
Loss for the period from continuing operations	$ (496,169)	$ (326,598)
Other comprehensive loss, net of tax	(89,160)	(96,249)
Total comprehensive loss for the period	$ (585,329)	$ (422,847)

(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	797,527	5,131,427	6,972,312	867,021	12,023,067	29,491,735	55,283,089
Transfers	-	3,002,824	7,389,997	254,733	2,343,503	(13,007,976)	(16,919)
Disposals	(162,979)	(119,847)	(1,822,517)	(43,996)	(570,848)	(305,409)	(3,025,596)
Depreciation charge	-	(5,817,609)	(14,115,028)	(1,148,906)	(12,491,431)	-	(33,572,974)
Net exchange differences	438,051	3,766,719	3,517,050	97,123	1,675,056	2,100,964	11,594,963
Closing net book amount as at June 30	$ 12,367,227	$ 133,105,880	$ 127,591,429	$ 4,415,550	$ 74,138,128	$ 72,611,742	$ 424,229,956
At June 30							
Cost	$ 12,367,227	$ 274,689,676	$ 373,820,577	$ 17,081,938	$ 235,716,603	$ 72,611,742	$ 986,287,763
Accumulated depreciation and impairment	-	(141,583,796)	(246,229,148)	(12,666,388)	(161,578,475)	-	(562,057,807)
	$ 12,367,227	$ 133,105,880	$ 127,591,429	$ 4,415,550	$ 74,138,128	$ 72,611,742	$ 424,229,956

	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	-	1,617,764	7,965,533	1,114,454	8,459,607	21,079,725	40,237,083
Transfers	595,725	5,328,931	9,528,514	526,749	1,987,863	(18,747,723)	(779,941)
Disposals	-	(232,678)	(1,155,520)	(54,616)	(988,708)	(789,051)	(3,220,573)
Depreciation charge	-	(6,373,991)	(14,024,563)	(1,623,944)	(10,638,682)	-	(32,661,180)
Net exchange differences	198,261	(1,649,547)	(1,047,031)	58,126	(746,753)	955,564	(2,231,380)
Closing net book amount as at June 30	$ 12,679,027	$ 119,891,712	$ 106,150,128	$ 10,010,834	$ 60,995,390	$ 54,021,602	$ 363,748,693
At June 30							
Cost	$ 12,679,027	$ 243,219,742	$ 329,614,694	$ 50,075,671	$ 201,476,630	$ 54,021,602	$ 891,087,366
Accumulated depreciation and impairment	-	(123,328,030)	(223,464,566)	(40,064,837)	(140,481,240)	-	(527,338,673)
	$ 12,679,027	$ 119,891,712	$ 106,150,128	$ 10,010,834	$ 60,995,390	$ 54,021,602	$ 363,748,693

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:

	June 30, 2024	December 31, 2023	June 30, 2023
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	$ 24,642,357	$ 22,509,847	$ 19,296,617
Buildings	25,133,668	18,054,689	20,775,349
Other equipment	661,047	763,388	937,960
	$ 50,437,072	$ 41,327,924	$ 41,009,926

	Three months ended June 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land and land use right	$ 452,491	$ 156,240
Buildings	1,745,383	2,051,882
Other equipment	74,296	146,928
	$ 2,272,170	$ 2,355,050

	Six months ended June 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land and land use right	$ 600,541	$ 298,131
Buildings	3,455,111	4,104,269
Other equipment	155,568	286,843
	$ 4,211,220	$ 4,689,243

D. For the three months and six months ended June 30, 2024 and 2023, the additions to right-of-use assets were $3,689,544, $2,605,241, $8,340,516 and $6,483,083, respectively.

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

	Three months ended June 30, 2024	Three months ended June 30, 2023
Items affecting profit or loss		
Interest expense on lease liabilities	$ 278,231	$ 242,603
Expense on short-term lease contracts	$ 992,962	$ 874,386
Gain from lease modification	$ 103,544	$ 257,679
Gain on disposal of right-of-use assets	$ -	$ -

	Six months ended June 30, 2024	Six months ended June 30, 2023
Items affecting profit or loss		
Interest expense on lease liabilities	$ 488,001	$ 492,980
Expense on short-term lease contracts	$ 1,998,253	$ 1,756,986
Gain from lease modification	$ 104,721	$ 258,040
Gain on disposal of right-of-use assets	$ 15,978	$ -

F. For the three months and six months ended June 30, 2024 and 2023, the Group's total cash outflow for leases were $1,694,140, $3,868,847, $7,708,158 and $8,613,908, 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:

	June 30, 2024	December 31, 2023	June 30, 2023
No later than one year	$ 199,174	$ 503,810	$ 500,875
Later than one year but not later than five years	-	146,103	369,194
	$ 199,174	$ 649,913	$ 870,069

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

	June 30, 2024 Current	June 30, 2024 Non-current
Undiscounted lease payments	$ 199,174	$ -
Unearned finance income	(728)	-
Net investment in lease	$ 198,446	$ -

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

	June 30, 2023 Current	June 30, 2023 Non-current
Undiscounted lease payments	$ 500,875	$ 369,194
Unearned finance income	(10,204)	(3,047)
Net investment in lease	$ 490,671	$ 366,147

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	5,714	292,828
Transfer out	(3,954)	(4,049)
Disposals	(31,772)	(40,667)
Depreciation charge	(433,768)	(434,395)
Net exchange differences	231,929	(234,827)
Closing net book amount as at June 30	$ 9,478,445	$ 10,016,975
At June 30		
Cost	$ 17,619,247	$ 18,005,181
Accumulated depreciation and impairment	(8,140,802)	(7,988,206)
	$ 9,478,445	$ 10,016,975

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 June 30,	
	2024	2023
Rental income from the lease of the investment property	$ 256,590	$ 347,590
Direct operating expenses arising from the investment property that generated rental income for the period	$ 217,501	$ 214,304

	Six months ended June 30,	
	2024	2023
Rental income from the lease of the investment property	$ 506,785	$ 612,962
Direct operating expenses arising from the investment property that generated rental income for the period	$ 433,768	$ 434,395

B. The fair value of the investment property held by the Group as at June 30, 2024, December 31, 2023 and June 30, 2023 were $25,768,411, $25,196,665 and $28,209,122, 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 categorised 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	-	-	23	105,499	-	1,248,018	1,353,540
Disposals	-	-	-	-	-	(12,942)	(12,942)
Amortization charge	-	(63,241)	(206,548)	(581,164)	(114,567)	(569,656)	(1,535,176)
Net exchange differences	1,006,524	25,858	325,276	16,521	87,947	56,337	1,518,463
Closing net book amount as at June 30	$ 21,404,898	$ 589,935	$ 5,952,214	$ 8,102,047	$ 1,724,257	$ 3,152,141	$ 40,925,492
At June 30							
Cost	$ 24,869,082	$ 1,292,133	$ 7,752,665	$ 14,180,407	$ 2,750,419	$ 7,915,801	$ 58,760,507
Accumulated amortisation and impairment	(3,464,184)	(702,198)	(1,800,451)	(6,078,360)	(1,026,162)	(4,763,660)	(17,835,015)
	$ 21,404,898	$ 589,935	$ 5,952,214	$ 8,102,047	$ 1,724,257	$ 3,152,141	$ 40,925,492

	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	-	-	-	-	-	-	76,938	76,938
Additions	-	-	3,133	-	385,750	-	739,492	1,128,375
Disposals	-	-	(374,567)	-	-	-	(21,834)	(396,401)
Amortization charge	-	(348,705)	(70,987)	(248,300)	(638,802)	(63,163)	(609,708)	(1,979,665)
Changes in control of subsidiaries	(30,312)	-	-	-	-	-	-	(30,312)
Net exchange differences	57,572	-	(873)	80,123	11,528	10,218	62,883	221,451
Closing net book amount as at June 30	$ 18,296,970	$ 6,268,654	$ 588,350	$ 8,017,797	$ 7,966,312	$ 763,932	$ 3,778,410	$ 45,680,425
At June 30								
Cost	$ 21,653,067	$ 10,617,876	$ 4,504,086	$ 9,662,261	$ 12,712,118	$ 1,536,292	$ 10,787,490	$ 71,473,190
Accumulated amortisation and impairment	(3,356,097)	(4,349,222)	(3,915,736)	(1,644,464)	(4,745,806)	(772,360)	(7,009,080)	(25,792,765)
	$ 18,296,970	$ 6,268,654	$ 588,350	$ 8,017,797	$ 7,966,312	$ 763,932	$ 3,778,410	$ 45,680,425

A. Impairment assessment for goodwill of Belkin International Inc.

As of June 30, 2024, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to $12,346,222 (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 June 30, 2024.

B. Impairment assessment for goodwill of FIT Voltaira Group GmbH

As of June 30, 2024, the Group acquired FIT Voltaira Group GmbH (referred herein as "Voltaira") which generated goodwill of $2,404,047 (USD $74,085 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 %

Based on the above assessment, there is no impairment loss on goodwill as of June 30, 2024.

C. The details of amortisation are as follows:

	Three months ended June 30,	
	2024	2023
Operating costs and operating expenses	$ 742,747	$ 973,309

	Six months ended June 30,	
	2024	2023
Operating costs and operating expenses	$ 1,535,176	$ 1,979,665

(15) Other non-current assets

	June 30, 2024	December 31, 2023	June 30, 2023
Prepayments for equipment	$ 4,323,085	$ 4,671,786	$ 4,699,781
Long-term other accounts receivable	5,502,659	-	-
Refundable deposits	2,830,314	2,660,487	2,371,224
Net investment in lease	-	145,173	366,147
Long-term prepayments			
- Utility duct access	-	-	456,598
- 3.5 GHz frequency band through MOCN	-	-	10,752,914
Assets recognised for incremental costs of obtaining contract with customers	-	-	2,169,009
Prepaid investments	-	460,650	-
Others	8,766,570	7,650,808	10,027,951
	$ 21,422,628	$ 15,588,904	$ 30,843,624

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

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

B. Incremental costs of obtaining a contract

A subsidiary of the Group, 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 $455,797 and $951,468 in profit or loss for the three months and six months ended June 30, 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 long-term other accounts receivables is provided in Note 7.

(16) Short-term loans

Type of loans	June 30, 2024	Interest rate range	Collateral
Bank loans			
Credit loans	$ 470,794,787	0.55%~8.07%	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	June 30, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	$ 489,184,615	0.52%~8.60%	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 June 30, 2024, December 31, 2023 and June 30, 2023 are as follows:

June 30, 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	$ 84,265,145	$ 84,265,145	$ -

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	$ -

June 30, 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	$ 734,521,239	$ 734,521,239	$ -

(17) Short-term notes and bills payable

	June 30, 2024	December 31, 2023	June 30, 2023
Commercial paper	$ 40,630,198	$ 61,489,911	$ 64,309,636
Less: Unamortised discount	(105,539)	(161,380)	(182,548)
	$ 40,524,659	$ 61,328,531	$ 64,127,088
Interest rates per annum	1.558%~2.298%	1.40%~2.188%	1.428%~2.228%

(18) Other payables

	June 30, 2024	December 31, 2023	June 30, 2023
Dividend payable	$ 83,115,167	$ -	$ 80,721,555
Awards and salaries payable	46,169,445	54,154,980	43,604,242
Payables for equipment	25,163,437	32,071,277	20,980,908
Employees' bonuses payable	21,533,520	20,326,524	21,580,696
Consumption goods expense payable (including indirect materials)	11,588,164	11,921,708	8,539,731
Accrued interest payable	7,886,297	14,070,304	17,971,567
Royalty fees payable	1,455,136	2,107,682	3,482,823
Tax payable	5,211,948	6,205,428	7,087,351
Others	90,467,573	86,506,839	79,023,727
	$ 292,590,687	$ 227,364,742	$ 282,992,600

(19) Other current liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Receipts in advance of payments for materials and equipment on behalf of others	$ 45,075,835	$ 39,870,976	$ 35,742,546
Deposits received	29,070,886	30,483,513	35,951,219
Contract liabilities	29,645,580	26,380,201	22,917,762
Others	3,394,035	4,196,467	5,281,270
	$ 107,186,336	$ 100,931,157	$ 99,892,797

(20) Bonds payable

	June 30, 2024	December 31, 2023	June 30, 2023
Convertible bonds payable	$ 19,183,116	$ 19,183,116	$ 19,183,116
Corporate bonds payable	197,600,000	187,300,000	164,450,000
Foreign unsecured corporate bonds	72,217,475	89,911,202	91,154,565
	289,000,591	296,394,318	274,787,681
Less: Current portion or exercise of put options (shown as "Long-term liabilities, current portion")	(42,736,091)	(65,875,218)	(37,898,000)
	$ 246,264,500	$ 230,519,100	$ 236,889,681

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. The convertible bonds are fully paid off on February 12, 2023.

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 June 30, 2024, no bonds were converted into common stock at the conversion price of NT$143.83 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 9, 2024 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'. After the put options exceed their exercise period, the unexercised put options will be transferred back to 'bonds payable' if they meet 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	June 30, 2024
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	6.0623%	None	$ 19,470,000
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	4.2740%	None	347,100
First Commercial Bank	2011.11.30~2030.11.30	2.2040%	Yes	1,422,857
First Commercial Bank	2013.09.06~2033.09.06	2.4154%	Yes	838,452
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	688,608
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.3467%	None	397,380
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.09.20	6.4900%	None	25,636
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.4300%	None	843,700
Bank of China	2022.01.24~2032.01.24	3.5000%~ 4.6000%	None	2,927,418
Bank of Communications	2024.05.23~2028.04.25	4.3000%	Yes	166,819
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	6.4692%	None	16,225,000
Oldenburgische Landesbank	2020.11.02~2024.12.31	7.4000%	None	15,186
Banco Santander, S.A.	2021.09.20~2024.09.19	1.2600%	None	1,379
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,562
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.8490%	None	4,248,307
				47,624,404
Less: Current portion				
(shown as "Long-term liabilities, current portion")				(1,718,520)
Administration fee of syndicated loans				(34,613)
				$ 45,871,271

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	June 30, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	6.0042%~ 6.0542%	None	$ 17,905,500
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	3.8980%	None	676,200
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	926,710
The Shanghai Commercial & Savings Bank, Ltd.	2013.06.17~2028.04.15	2.2500%	Yes	2,946
The Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	2.2450%	None	299,167
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	2,159,511
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2119%	None	596,070
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.12.20	6.5300%	None	311,400
Industrial and Commercial Bank of China, Singapore Branch	2021.02.04~2023.11.24	6.5000%	None	18,684,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.9525%~ 3.0583%	None	2,911,750
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	3.0583%	Yes	1,425,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2023.03.27~2026.12.27	3.0583%	None	1,363,250
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.4700%	None	871,920
Bank of China	2022.01.24~2032.01.24	3.6000%	None	1,825,790
Bank of China	2022.05.25~2025.03.17	6.3000%	None	15,570,000
Industrial and Commercial Bank of China, Singapore Branch	2023.04.12~2025.11.07	6.1258%	None	15,570,000
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	5.3720%	None	4,432,152
				87,194,223
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(38,821,985)
Administration fee of syndicated loans				(34,432)
				$ 48,337,806

A. According to the syndicated loan agreement signed with 17 banks, including Taipei Fubon Bank, the syndicated loan agreement signed with 2 banks, including Mizuho Corporate Bank Ltd., 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., Ltd., 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. The Group was able to meet the required financial covenants under the syndicated loan agreements.

B. As of June 30, 2024, December 31, 2023 and June 30, 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 $3,924,314, $4,697,696 and $5,111,211, 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) <u>Pensions</u>

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 Company recognised pension costs of $3,799, $4,641, $7,598 and $9,282 for the three months and six months ended June 30, 2024 and 2023, respectively.

(c) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2025 amount to $11,479.

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 and the six months ended June 30, 2024 and 2023 were $4,369,490, $4,960,861, $8,822,197 and $9,226,958, respectively.

(23) Share-based payment

As of June 30, 2024, December 31, 2023 and June 30, 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	25,947,021	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

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Stock options plan	January 2023	46,728,000	Note 5
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 and six months ended June 30, 2024 and 2023, expenses incurred on restricted share plan were $635,879 (RMB 142,582 thousand), $1,026,000 (RMB 232,935 thousand), $1,279,127 (RMB 289,920 thousand) and $1,103,611 (RMB 250,411 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 and six months ended June 30, 2024 and 2023, expenses incurred on employee stock options were $8,545 (RMB 1,928 thousand), $14,674 (RMB 3,353 thousand), $12,217 (RMB 2,769 thousand) and $28,343 (RMB 6,431 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. For the three months and six months ended June 30, 2024 and 2023, expenses incurred on the share incentive plan were $0 (USD 0), $39,318 (USD 1,287), $0 (USD 0 thousand) and $39,318 (USD 1,287 thousand), respectively.

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 and six months ended June 30, 2024 and 2023, expenses incurred on share incentive plan were $4,564 (USD 142 thousand), $0 (USD 0), $7,401 (USD 232 thousand) and $37,365 (USD 1,230 thousand), respectively.

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

In 2023, the subsidiary granted 46,728,000 shares to certain persons at a performance price of NT$10 per share. The fair value per unit of the subscription option for the above share-based payment transactions was estimated at NT$ 0.9832~2.7880 using the Black-Scholes option valuation model. For the three months and six months ended June 30, 2024 and 2023, expenses incurred on employee stock options were $3,123, $2,650, $6,245 and $37,971, 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 and six months ended June 30, 2024, expenses incurred on restricted share plan were $14,535 and $42,653, respectively.

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 and six months ended June 30, 2024, no expense was incurred on the treasury stock award program.

(24) Other non-current liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Deferred government grants	$ 5,531,245	$ 4,938,896	$ 5,280,041
Reserve for retirement pension	964,671	955,441	961,883
Advance rent receipts	1,416,948	1,428,015	1,461,340
Others	5,775,258	5,790,448	5,095,730
	$ 13,688,122	$ 13,112,800	$ 12,798,994

(25) Provisions

	Warranty
At January 1, 2024	$ 3,645,592
Provisions during the period	1,367,154
Used during the period	(95,586)
Unused amounts reversed	(642,149)
Exchange differences	144,933
At June 30, 2024	$ 4,419,944

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2023	$ 3,868,901	$ 459,026	$ 22,479	$ 4,350,406
Provisions during the period	2,420,883	7,017	459	2,428,359
Used during the period	(273,548)	-	-	(273,548)
Unused amounts reversed	(822,856)	-	-	(822,856)
Exchange differences	84,407	-	-	84,407
At June 30, 2023	$ 5,277,787	$ 466,043	$ 22,938	$ 5,766,768

Analysis of total provisions:

	June 30, 2024	December 31, 2023	June 30, 2023
Current	$ 2,143,791	$ 1,557,895	$ 3,195,424
Non-current	$ 2,276,153	$ 2,087,697	$ 2,571,344

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.

(26) Share capital–common stock

A. As of June 30, 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 June 30, 2024, 49,067 thousand units of GDRs were outstanding, which represents 98,135 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 June 30, 2024, December 31, 2023 and June 30, 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	-	(10,102,597)	-	-	(10,102,597)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	599,762	-	599,762
Disposal of investments accounted for using equity method	-	-	68,861	-	68,861
At June 30	$89,600,284	$ 93,874,674	$ 5,407,954	$ 336,012	$ 189,218,924

	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	-	1,160,557	-	-	1,160,557
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	688,092	-	688,092
Disposal of investments accounted for using equity method	-	-	(1,488,440)	-	(1,488,440)
At June 30	$89,600,284	$ 99,452,028	$ 4,766,045	$ 336,012	$ 194,154,369

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 authorised to draft an appropriation plan in accordance with the dividend policy in Section D of the Articles of Incorporation.

   The board of directors is authorised 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 and 2022 earnings had been resolved at the shareholders' meeting on May 31, 2024 and 2023, respectively. 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 information on the above distribution of earnings which was 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	3,458,758	-	3,458,758
- Associates	(1,127,372)	-	(1,127,372)
Revaluation – tax	(501,652)	-	(501,652)
Revaluation transferred to retained earnings	(298,023)	-	(298,023)
Currency translation:			
- Group	-	58,299,945	58,299,945
- Associates	-	(710,698)	(710,698)
At June 30	$ 9,852,000	$ (63,952,995)	$ (54,100,995)

	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	(2,273,962)	-	-	(2,273,962)
- Associates	266,225	-	-	266,225
Revaluation – tax	(326,424)	-	-	(326,424)
Revaluation transferred to retained earnings	(1,021,628)	-	-	(1,021,628)
Currency translation:				
- Group	-	(23,000,393)	-	(23,000,393)
- Associates	-	(4,223,549)	-	(4,223,549)
Cash flow hedges:				
- Fair value losses during the period	-	-	(524,980)	(524,980)
- Tax on fair value losses	-	-	55,310	55,310
- Transfers to other equity items	-	-	168,862	168,862
Disposal of investments accounted for using equity method	28,941	2,935	-	31,876
At June 30	$ 11,199,534	$ (123,901,597)	$ (300,808)	$ (113,002,871)

(30) Non-controlling interests

	Six months ended June 30,	
	2024	2023
At January 1	$ 193,134,544	$ 199,986,123
Share attributable to non-controlling interests:		
Profit for the period	6,763,447	3,217,197
Currency translation difference	6,558,360	(2,990,563)
Unrealised gain (loss) on investments in equity instruments measured at fair value through other comprehensive income	28,220	(868,311)
Loss on hedging instrument	-	(72,005)
Earnings distribution to non-controlling interests	(8,255,018)	(7,247,705)
Changes in non-controlling interests	(2,976,319)	(431,783)
At June 30	$ 195,253,234	$ 191,592,953

A. Some subsidiaries of the Group have repurchased and retired treasury shares, issued employee share-based payment and new shares, and the Group lost control over subsidiaries during the six months ended June 30, 2024 and 2023. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group increased by $464,611, decreased by $977,996, increased by $412,332 and decreased by $431,783 and equity attributable to owners of the parent increased by $703,579, $691,864, $1,121,339 and $1,160,557 for the three months and six months ended June 30, 2024 and 2023, respectively.

B. In 2024, the Group obtained the non-controlling interest in Jusda Supply Chain Management International Co., Ltd., which resulted in a decrease in non-controlling interest and equity attributable to owners of the parent by $3,388,651 and $11,223,936, 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 June 30,	
Revenue from external customer contracts	2024	2023
U.S.A	$ 524,580,930	$ 454,227,082
Ireland	226,425,470	179,997,351
Singapore	460,004,814	301,163,279
China	73,427,222	83,581,043
Japan	34,161,087	66,657,089
India	30,335,689	47,029,957
Taiwan	26,890,833	25,667,110
Mexico	1,358,260	260,612
Vietnam	1,017,884	280,549
Others	172,348,706	145,684,123
	$ 1,550,550,895	$ 1,304,548,195

	Six months ended June 30,	
Revenue from external customer contracts	2024	2023
U.S.A	$ 981,213,017	$ 942,410,721
Ireland	423,276,738	691,125,410
Singapore	844,122,792	417,274,810
China	133,377,586	147,709,602
Japan	56,875,024	137,038,046
India	68,981,681	81,714,657
Taiwan	43,570,666	55,713,419
Mexico	2,416,062	2,423,570
Vietnam	1,750,940	595,265
Others	318,958,036	290,980,029
	$ 2,874,542,542	$ 2,766,985,529

B. Information on product types

	Three months ended June 30,	
	2024 (in millions)	2023 (in millions)
Smart Consumer Electronics	$ 624,156	$ 633,192
Cloud and Networking Products	498,355	331,430
Computing Products	330,130	263,092
Components and Others	97,910	76,834
	$ 1,550,551	$ 1,304,548

	Six months ended June 30,	
	2024 (in millions)	2023 (in millions)
Smart Consumer Electronics	$ 1,260,754	$ 1,449,695
Cloud and Networking Products	863,714	656,415
Computing Products	571,255	512,425
Components and Others	178,820	148,451
	$ 2,874,543	$ 2,766,986

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"):

	June 30, 2024	December 31, 2023	June 30, 2023	January 1, 2024
Contract liabilities	$ 29,645,580	$ 26,380,201	$ 22,917,762	$ 27,945,203

Contract liabilities at the beginning of the period amounting to $2,664,987, $2,802,609, $10,528,641 and $11,838,526 were recognised as revenues for the three months and six months ended June 30, 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 and six months ended June 30, 2024 and 2023, refer to Note 6(15).

(32) Interest income

	Three months ended June 30,	
	2024	2023
Interest income from bank deposits	$ 10,641,117	$ 22,086,912
Interest income from financial assets at amortised cost	1,157,720	484,948
	$ 11,798,837	$ 22,571,860

	Six months ended June 30,	
	2024	2023
Interest income from bank deposits	$ 23,735,044	$ 38,314,441
Interest income from financial assets at amortised cost	3,500,777	787,121
	$ 27,235,821	$ 39,101,562

(33) Other income

	Three months ended June 30,	
	2024	2023
Rental income	$ 877,063	$ 521,668
Dividend income	1,186,458	1,383,459
Government grants	32,238	13,950
Other non-operating income	878,139	1,023,090
	$ 2,973,898	$ 2,942,167

	Six months ended June 30,	
	2024	2023
Rental income	$ 1,167,113	$ 1,137,963
Dividend income	1,496,700	1,739,634
Government grants	93,598	27,341
Other non-operating income	1,431,354	1,425,836
	$ 4,188,765	$ 4,330,774

(34) Other gains and losses

	Three months ended June 30,	
	2024	2023
Loss on financial assets or liabilities at fair value through profit or loss, net	$ (741,006)	$ (9,617,700)
Gain on disposal of property, plant and equipment, net	30,638	3,042,004
Gain on disposal of investments	61,900	4,637,833
Gain on disposal of intangible assets	97	-
Net currency exchange (loss) gain	(2,255,503)	9,481,493
Impairment loss	-	(482,537)
Other losses	(181,496)	(259,001)
	$ (3,085,370)	$ 6,802,092

	Six months ended June 30,	
	2024	2023
Gain (loss) on financial assets or liabilities at fair value through profit or loss, net	$ 412,303	$ (12,615,679)
Gain on disposal of property, plant and equipment, net	176,202	3,024,738
Gain on disposal of investments	61,496	5,037,747
Gain (loss) on disposal of intangible assets	195	(275,799)
Net currency exchange (loss) gain	(2,961,035)	7,973,129
Impairment loss	-	(482,537)
Other losses	(382,584)	(193,339)
	$ (2,693,423)	$ 2,468,260

(35) Expenses by nature

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

	Three months ended June 30,	
	2024	2023
Repairing services and product warranty costs	$ 7,084,549	$ 6,870,717
Employee benefit expense	80,433,584	76,553,825
Depreciation	18,527,075	19,531,887
Amortisation	742,747	1,429,106
	$ 106,787,955	$ 104,385,535

	Six months ended June 30,	
	2024	2023
Repairing services and product warranty costs	$ 14,479,945	$ 14,179,365
Employee benefit expense	152,692,211	153,312,741
Depreciation	37,784,194	37,350,423
Amortisation	1,535,176	2,931,133
	$ 206,491,526	$ 207,773,662

(36) Employee benefit expense

	Three months ended June 30,	
	2024	2023
Wages and salaries	$ 67,703,588	$ 64,103,926
Share-based payment	666,646	1,082,642
Labor and health insurance fees	3,436,370	3,137,519
Pension costs	4,373,289	4,965,502
Other personnel expenses	4,253,691	3,264,236
	$ 80,433,584	$ 76,553,825

	Six months ended June 30,	
	2024	2023
Wages and salaries	$ 127,189,054	$ 128,833,796
Share-based payment	1,347,643	1,246,608
Labor and health insurance fees	7,354,045	6,363,619
Pension costs	8,829,795	9,236,240
Other personnel expenses	7,971,674	7,632,478
	$ 152,692,211	$ 153,312,741

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 and six months ended June 30, 2024 and 2023, employees' compensation was accrued at $1,964,481, $2,035,951, $3,205,083 and $2,878,409, respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the six months ended June 30, 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 June 30,	
	2024	2023
Interest expense:		
Bank borrowings	$ 7,608,668	$ 15,316,868
Corporate bonds	1,072,253	1,088,684
Interest expense from lease liability	278,231	242,603
Financing expense from accounts receivable factoring	303,892	156,920
	$ 9,263,044	$ 16,805,075

	Six months ended June 30,	
	2024	2023
Interest expense:		
Bank borrowings	$ 16,617,044	$ 28,588,957
Corporate bonds	2,282,232	2,095,841
Interest expense from lease liability	488,001	492,980
Financing expense from accounts receivable factoring	512,207	379,320
	$ 19,899,484	$ 31,557,098

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	$ 6,952,260	$ 8,357,480
Tax on undistributed surplus earnings	1,110,234	3,134,010
Adjustments in respect of prior period	777,361	126,377
Total current tax	8,839,855	11,617,867
Deferred tax:		
Origination and reversal of temporary differences	615,014	644,287
Income tax expense	$ 9,454,869	$ 12,262,154

	Six months ended June 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	$ 14,622,177	$ 14,566,164
Tax on undistributed surplus earnings	1,110,234	3,134,010
Adjustments in respect of prior period	762,005	(193,322)
Total current tax	16,494,416	17,506,852
Deferred tax:		
Origination and reversal of temporary differences	596,549	1,559,238
Income tax expense	$ 17,090,965	$ 19,066,090

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

	Three months ended June 30, 2024	Three months ended June 30, 2023
Measured at fair value through other comprehensive income from changes in fair value	$ (349,178)	$ 100,668
Cash flow hedges	-	(15,370)
	$ (349,178)	$ 85,298

	Six months ended June 30, 2024	Six months ended June 30, 2023
Measured at fair value through other comprehensive income from changes in fair value	$ 501,652	$ 326,424
Cash flow hedges	-	(30,345)
	$ 501,652	$ 296,079

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 half year 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 June 30, 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	$ 35,045,393	13,861,508	$ 2.53
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 35,045,393	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	14,977	
Convertible bonds-overseas	-	136,165	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 35,045,393	14,012,650	$ 2.50

	Three months ended June 30, 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	$ 33,000,547	13,861,508	$ 2.38
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 33,000,547	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	25,473	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 33,000,547	14,019,370	$ 2.35

	Six months ended June 30, 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	$ 57,054,123	13,861,508	$ 4.12
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 57,054,123	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	70,529	
Convertible bonds-overseas	-	136,165	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 57,054,123	14,068,202	$ 4.06

	Six months ended June 30, 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	$ 45,825,242	13,861,508	$ 3.31
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 45,825,242	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	58,046	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 45,825,242	14,051,943	$ 3.26

(40) Supplemental cash flow information

A. Investing activities with partial cash payments

	Six months ended June 30,	
	2024	2023
Purchase of property, plant and equipment	$ 55,283,089	$ 40,237,083
Add: Opening balance of payable on equipment	32,071,277	28,837,155
Less: Ending balance of payable on equipment	(25,163,437)	(20,980,908)
Net exchange differences	901,162	(515,873)
Cash paid during the period	$ 63,092,091	$ 47,577,457
Disposal of property, plant and equipment	$ 3,201,798	$ 6,245,311
Add: Opening balance of receivable on equipment	2,471,515	417,347
Less: Ending balance of receivable on equipment	(2,600,123)	(533,489)
Net exchange differences	144,504	(5,355)
Cash received during the period	$ 3,217,694	$ 6,123,814

B. Financing activities with no cash flow effects

	Six months ended June 30,	
	2024	2023
Declared cash dividends	$ 74,860,149	$ 73,473,850
Declared cash dividends for non-controlling interests	8,255,018	7,247,705
	$ 83,115,167	$ 80,721,555

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	(20,859,713)	(43,105,218)	(16,387,120)	(12,597,000)	(3,514,182)	(96,463,233)
Impact of changes in foreign exchange rate	-	12,127,420	2,887,416	5,203,273	955,229	21,173,338
Changes in other non-cash items	55,841	-	(33,436)	-	10,297,456	10,319,861
At June 30	$ 40,524,659	$ 470,794,787	$ 47,589,791	$ 289,000,591	$ 30,192,240	$ 878,102,068

	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	32,754,233	(87,290,023)	10,753,185	14,900,000	(5,163,130)	(34,045,735)
Impact of changes in foreign exchange rate	-	(6,135,445)	977,936	1,204,975	(1,914,200)	(5,866,734)
Changes in other non-cash items	(118,642)	-	7,719	(6,376)	5,353,538	5,236,239
At June 30	$ 64,127,088	$ 489,184,615	$ 87,159,791	$ 274,787,681	$ 24,070,887	$ 939,330,062

D. In the second quarter of 2023, the Group lost control over XSEMI Corporation and transferred the company to investments accounted for under the equity method from a subsidiary. Related cash flow information is provided in Note 4(3).

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 Technology (Shenzhen) Co., Ltd.	Associate

Names of related parties	Relationship with the Group
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
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

Names of related parties	Relationship with the Group
LUSTER LightTech Co., Ltd.	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
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 June 30,	
	2024	2023
Sales of goods:		
Associates	$ 19,029,095	$ 18,378,409
Other related party	1,850,416	2,222,569
	$ 20,879,511	$ 20,600,978

	Six months ended June 30,	
	2024	2023
Sales of goods:		
Associates	$ 30,958,752	$ 45,284,471
Other related party	3,234,116	3,931,821
	$ 34,192,868	$ 49,216,292

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 June 30,	
	2024	2023
Purchases of goods:		
Associates	$ 9,991,254	$ 6,717,961
Other related party	1,946,788	871,436
	$ 11,938,042	$ 7,589,397

	Six months ended June 30,	
	2024	2023
Purchases of goods:		
Associates	$ 16,560,651	$ 22,155,087
Other related party	2,767,872	1,744,397
	$ 19,328,523	$ 23,899,484

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

	June 30, 2024	December 31, 2023	June 30, 2023
Accounts receivable:			
Associates	$ 17,157,667	$ 15,089,147	$ 16,740,511
Other related party	1,679,240	1,646,496	2,534,858
Less: Allowance for doubtful accounts	(867,848)	(820,746)	(831,153)
	17,969,059	15,914,897	18,444,216
Other receivables - sale of property, plant and equipment:			
Associates	63,860	89,916	85,939
Other related party	1,104	-	-
Other receivables - purchase of materials on behalf of related parties:			
Associates	1,879,915	2,154,084	793,928
Other related party	2,679	3,147	2,643
Other receivables - proceeds from capital reduction			
Joint venture	-	-	873,623
Other receivables - dividends			
Associates	2,415,208	-	3,498,134
Other receivables - disposal of investment:			
Associates	343,265	324,859	-
Other receivables - other:			
Associates			
Sakai Display Products Corporation			
Current	2,026,510	-	-
Non-Current	5,502,659	-	-
Others	705,482	656,549	601,495
	12,940,682	3,228,555	5,855,762
	$ 30,909,741	$ 19,143,452	$ 24,299,978

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

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

(c) The Company's other receivables from SDP was reclassified from prepayment. It is expected to be collected in accordance with the agreement to be entered by both parties. The aforementioned other receivables are shown as “other receivables - related parties” and “other non-current assets”, respectively, based on the repayment schedule. .

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

D. Payables to related parties

	June 30, 2024	December 31, 2023	June 30, 2023
Accounts payable:			
Associates	$ 9,547,611	$ 12,885,781	$ 11,836,045
Other related party	1,779,572	1,298,643	1,019,857
	11,327,183	14,184,424	12,855,902
Other payables - acquisition of property, plant and equipment:			
Associates	110,807	409,569	70,056
Other payables - procurement of raw materials on behalf of others:			
Associates	1,813,083	258,717	999,508
Other payables - other:			
Associates	-	1,464,816	-
	1,923,890	2,133,102	1,069,564
	$ 13,251,073	$ 16,317,526	$ 13,925,466

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 and six months ended June 30, 2024 and 2023, the Group acquired right-of-use assets of $0, $0, $14,607 and $0, respectively, from related parties.

(c) Lease liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	$ 168,500	$ 223,299	$ 284,306
Other related party	1,722	2,812	-
	$ 170,222	226,111	$ 284,306

(d) For the three months and six months ended June 30, 2024 and 2023, the interest expense incurred on lease liabilities were $2,223, $2,077, $4,847 and $7,494, respectively.

F. Property transactions:

(a) Acquisition of property, plant and equipment:

	Three months ended June 30,	
	2024	2023
Acquisition of property, plant and equipment:		
Associates	$ 103,156	$ 117,148

	Six months ended June 30, 2024	Six months ended June 30, 2023
Acquisition of property, plant and equipment:		
Associates	$ 181,356	$ 182,164

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

	Three months ended June 30,			
	2024		2023	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	$ 5,130	$ 3,368	$ 29,061	$ 2,898
Other related party	1,098	58	-	-
	$ 6,228	$ 3,426	$ 29,061	$ 2,898

	Six months ended June 30,			
	2024		2023	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Loss on disposal
Associates	$ 5,997	$ 3,625	$ 33,477	$ (4,074)
Other related party	1,098	58	-	-
	$ 7,095	$ 3,683	$ 33,477	$ (4,074)

(c) Proceeds from sale of financial assets and gain on disposal:

				Six months ended June 30, 2024	
	Accounts	No. of shares	Objects	Proceeds	Gain on disposal
Sharp Display Manufacturing Corporation	Investment accounted for using the equity method	14,415 thousand shares	Fit Electronics Device Pte. Ltd.	$ 448,894	$ 139,475

(d) Acquisition of financial assets:

	Accounts	No. of shares	Objects	Six months ended June 30, 2024 Consideration
Associates				
Shengfeng (Guangzhou) Industrial Investment Partnership	Investment accounted for 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
Qingdao New Core Technology Co., Ltd.	"	20,000 thousand shares	Common shares	177,800
				$ 901,418

	Accounts	No. of shares	Objects	Six months ended June 30, 2023 Consideration
Joint venture				
Siliconauto B.V.	Investment accounted for using the equity method	29,000 thousand shares	Common shares	$ 2,035,461
Others	"	-	Shares	4,570
				2,040,031

(e) Acquisition of other assets:

	Accounts	Six months ended June 30, 2024 Consideration	2023 Consideration
Associates	Intangible assets	$ 9,406	$ 32,550

G. Loans to related parties

(a) Receivables from related parties

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	$ 156,464	$ 152,310	$ 150,726

For collaterals, refer to Table 1.

(b) Interest income

	Three months ended June 30, 2024	2023
Associates	$ 1,565	$ 1,535

	Six months ended June 30,	
	2024	2023
Associates	$ 3,098	$ 3,077

For the three months and six months ended June 30, 2024 and 2023, the interest was recognised at the rate of 4%.

(3) Key management compensation

	Three months ended June 30,	
	2024	2023
Salaries and other short-term employee benefits	$ 89,459	$ 66,945
Post-employment benefits	630	508
Share-based payments	97,189	145,301
	$ 187,278	$ 212,754

	Six months ended June 30,	
	2024	2023
Salaries and other short-term employee benefits	$ 304,950	$ 246,849
Post-employment benefits	1,281	1,001
Share-based payments	160,157	175,695
	$ 466,388	$ 423,545

8. PLEDGED ASSETS

As of June 30, 2024, December 31, 2023 and June 30, 2023 , the book values of the Group's pledged assets are as follows:

Assets	Nature	June 30, 2024	December 31, 2023	June 30, 2023
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	$ 146,854	$ 146,792	$ 86,341
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	291,783	285,496	272,070
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	21,349	48,792	52,852
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment	36,731	34,200	173,134
Buildings and structures	Long-term loans	3,854,209	3,728,307	4,497,564
		$ 4,350,926	$ 4,243,587	$ 5,081,961

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 June 30, 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

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

	June 30, 2024	December 31, 2023	June 30, 2023
Property, plant and equipment	$ 16,270,975	$ 21,791,502	$ 4,571,912
Financial assets at fair value through profit or loss	5,292,526	4,184,451	6,812,857
Financial assets at fair value through other comprehensive income	1,580,133	2,908,261	2,730,355
Investments accounted for using equity method	4,469,843	11,476,524	12,635,831
Business combinations	-	-	6,382,314
	$ 27,613,477	$ 40,360,738	$ 33,133,269

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

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

During 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, derivative financial assets for hedging, accounts receivable (including related parties) and other receivables) and financial liabilities (financial liabilities at fair value through profit or loss, , accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable).

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

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

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

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

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

(c) Management system:

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

i. Foreign exchange risk

(i) Nature:

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

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

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

(ii) Management:

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

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

(iii) The source:

a. 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:

	June 30, 2024			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	$ 29,774,739	32.45	$ 966,190,265	5 %	$ 48,309,513
USD : RMB	7,502,249	7.3003	243,447,993	5 %	12,172,400
USD : CZK	568,404	23.3638	18,444,708	5 %	922,235
Net effect in consolidated entities with foreign currency					
USD : TWD	$ 57,503,615	32.45	$ 1,865,992,304		
Financial liabilities					
Monetary items					
USD : TWD	$ 14,342,825	32.45	$ 465,424,656	5 %	$ 23,271,233
USD : RMB	7,326,286	7.3003	237,737,986	5 %	11,886,899
USD : CZK	272,132	23.3638	8,830,697	5 %	441,535

	December 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	$	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		15,887,413	5 %	794,371
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		7,367,012	5 %	368,351

	June 30, 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	$	25,723,761	31.14	$	801,037,929	5 %	$ 40,051,896
USD : RMB		9,526,775	7.2723		296,663,785	5 %	14,833,189
USD : CZK		486,274	21.8342		15,142,583	5 %	757,129
Net effect in consolidated entities with foreign currency							
USD : TWD	$	52,980,900	31.14	$	1,649,825,217		
Financial liabilities							
Monetary items							
USD : TWD	$	13,250,938	31.14	$	412,634,214	5 %	$ 20,631,711
USD : RMB		16,551,068	7.2723		515,400,269	5 %	25,770,013
USD : CZK		251,956	21.8342		7,845,900	5 %	392,295

(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 and six months ended June 30, 2024 and 2023 amounted to ($2,255,503), $9,481,493, ($2,961,035) and $7,973,129, 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 $947,323 and $821,981 for the six months ended June 30, 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 six months ended June 30, 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:

	June 30, 2024	December 31, 2023	June 30, 2023
Not past due	$ 847,770,012	$ 861,038,332	$ 776,522,805
Up to 90 days	13,073,952	10,558,960	11,535,112
91 to 180 days	2,336,442	2,096,667	2,698,606
181 to 270 days	543,222	1,558,199	2,520,970
271 to 360 days	1,064,525	1,679,586	2,505,485
Over 361 days	14,812,617	12,039,923	8,798,574
	$ 879,600,770	$ 888,971,667	$ 804,581,552

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 June 30, 2024, December 31, 2023 and June 30, 2023, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

June 30, 2024	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.05%~29.9%	0.71%~63.5%	
Total book value	$ 15,613,819	$ 424,107,293	$ 394,631,805	$ 17,502,267	$ 27,745,586	$ 879,600,770
Loss allowance	$ 15,613,819	$ 212,054	$ 434,095	$ 451,211	$ 1,280,516	$ 17,991,695

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

June 30, 2023	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.0375%	0.0875%	0.05%~46.1%	0.7%~53.1%	
Total book value	$ 8,635,595	$ 489,268,286	$ 251,276,547	$ 31,784,744	$ 23,616,380	$ 804,581,552
Loss allowance	$ 8,635,595	$ 183,476	$ 219,867	$ 4,108,980	$ 500,447	$ 13,648,365

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 June 30, 2024, December 31, 2023 and June 30, 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 impairment loss	815,657	1,516,999
Effect of foreign exchange	474,534	28,870
At June 30	$ 17,991,695	$ 13,648,365

(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:

June 30, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 42,736,091	$ 43,610,000	$ 139,984,500	$ 62,670,000	$ 289,000,591
Long-term loans	1,718,520	16,900,359	21,310,201	7,695,324	47,624,404
Lease liabilities	6,437,369	5,727,730	10,483,170	8,559,358	31,207,627
	$ 50,891,980	$ 66,238,089	$ 171,777,871	$ 78,924,682	$ 367,832,622

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

June 30, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 37,898,000	$ 23,587,165	$ 139,701,116	$ 73,601,400	$ 274,787,681
Long-term loans	38,826,759	18,587,840	22,692,253	7,087,371	87,194,223
Lease liabilities	7,446,814	4,531,020	8,147,300	6,112,662	26,237,796
	$ 84,171,573	$ 46,706,025	$ 170,540,669	$ 86,801,433	$ 388,219,700

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

Derivative financial liabilities:

June 30, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 2,365,658	$ -	$ -	$ -	$ 2,365,658
Cross currency swap contracts	312,912	-	-	-	312,912
	$ 2,678,570	$ -	$ -	$ -	$ 2,678,570

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

June 30, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 5,013,340	$ -	$ -	$ -	$ 5,013,340
Cross currency swap contracts	181,345	-	-	-	181,345
	$ 5,194,685	$ -	$ -	$ -	$ 5,194,685

(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 and beneficiary certificates 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:

	June 30, 2024			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 289,000,591	$ -	$ 272,511,449	$ -

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

	June 30, 2023			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 274,787,681	$ -	$ 263,762,304	$ -

(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 June 30, 2024, December 31, 2023 and June 30, 2023 is as follows:

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

June 30, 2024	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 579,536	$ 1,202,740	$ 759,886	$ 2,542,162
Debt instruments	-	-	2,521,225	2,521,225
Beneficiary certificates	123,765	813,018	87,623,061	88,559,844
Derivatives	-	6,801,353	-	6,801,353
Financial assets at fair value through other comprehensive income				
Equity instruments	77,828,893	1,170,432	13,190,833	92,190,158
Accounts receivable expected factoring	-	103,165,385	-	103,165,385
Total	$ 78,532,194	$ 113,152,928	$ 104,095,005	$ 295,780,127
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (2,678,570)	$ -	$ (2,678,570)

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)

June 30, 2023	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 706,686	$ -	$ 286,290	$ 992,976
Debt instruments	-	314,389	-	314,389
Beneficiary certificates	368,155	620,915	86,322,822	87,311,892
Derivatives	-	6,170,200	-	6,170,200
Derivative financial assets for hedging	-	21,694	-	21,694
Financial assets at fair value through other comprehensive income				
Equity instruments	68,272,967	970,966	11,961,178	81,205,111
Accounts receivable expected factoring	-	88,034,040	-	88,034,040
Total	$ 69,347,808	$ 96,132,204	$ 98,570,290	$ 264,050,302

June 30, 2023	Level 1	Level 2	Level 3	Total
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (5,194,685)	$ -	$ (5,194,685)

(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 six months ended June 30, 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 six months ended June 30, 2024 and 2023:

	2024	2023
At January 1	$ 94,938,791	$ 103,637,137
Gains and losses recognised in profit or loss	515,921	(420,848)
Gains and losses recognised in other comprehensive income or loss	290,483	(2,106,628)
Acquired during the period	5,242,355	3,867,266
Sold during the period	(120,043)	(105,172)
Investment cost refund	(2,439,986)	(967,760)
Transfer in to (out of) Level 3	478,500	(6,219,077)
Effect of exchange rate changes	5,188,984	885,372
At June 30	$ 104,095,005	$ 98,570,290

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 June 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,882,362	Market comparable companies	Revenue multiple	0.20~16.69 (2.95)	The higher the revenue multiple, net value multiple, value to NIAT multiple, value to EBIT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.96~15.47 (4.46)	
			Discount for lack of marketability	17.00%~37.00% (24.52%)	
			Value to NIAT multiple	0.14~14.89 (4.72)	
			Value to EBIT multiple	85.40	
			Implied equity value multiple	18.34	
	$ 1,916,774	Stock value in complex capital structure	Discount for lack of marketability	16.00%~42.00% (25.12%)	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	27.60%~81.91% (41.11%)	
			Revenue multiple	1.54~1.79 (1.72)	
			Net value multiple	0.86~18.91 (5.43)	
			Value to NIAT multiple	0.56~20.69 (7.78)	
	$ 3,177,732	Net assets value	Discount for lack of marketability	14.00%~39.00% (20.48%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 297,121	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 6,676,730	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 57,042,982	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.31%)	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at June 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	$ 29,399,246	Stock value in complex capital structure	Discount for lack of marketability	4.62%	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	20.95%	
	$ 1,180,833	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preferred stock	$ 2,084,545	Recent non-active market price	Not applicable	Not applicable	Not applicable
	$ 436,680	Stock value in complex capital structure	Discount for lack of marketability	26.00%	The higher the expected equity value volatility and net value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	85.07%	
			Net value multiple	22.68	

	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.

	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	$ 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 June 30, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 2,496,982	Market comparable companies	Revenue multiple	0.20~16.69 (6.17)	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 (5.67)	
			Discount for lack of marketability	17.00%~38.00% (25.72%)	
			Value to NIAT multiple	0.26~8.97 (6.34)	
	$ 2,766,405	Stock value in complex capital structure	Discount for lack of marketability	20.00%~38.00% (25.85%)	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	30.88%~83.30% (56.23%)	
			Revenue multiple	1.40~9.54 (8.84)	
			Net value multiple	0.55~18.68 (6.89)	
			Value to NIAT multiple	0.56~26.87 (6.08)	
	$ 1,493,101	Net assets value	Discount for lack of marketability	5.39%~29.00% (8.44%)	The higher the discount for lack of marketability, the lower the fair value.

	Fair value at June 30, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 178,204	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 5,312,776	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 54,233,444	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.
	$ 30,936,749	Stock value in complex capital structure	Discount for lack of marketability	1.09%	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	16.69%	
	$ 1,152,629	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:

			June 30, 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%	$ 905,890	$ (905,890)	$ 88,351	$ (88,351)

			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)

			June 30, 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%	$ 885,143	$ (885,143)	$ 97,455	$ (97,455)

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

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

Three months ended June 30, 2024 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 931,178	$ 647,485	$ 20,237	$ 31,469	$ (79,818)	$ 1,550,551
Internal revenue	18,033	3,453	8,838	5,650	(35,974)	-
Operating revenue	$ 949,211	$ 650,938	$ 29,075	$ 37,119	$ (115,792)	$ 1,550,551
Depreciation and amortisation	$ 8,665	$ 7,738	$ 1,039	$ 2,979	$ (1,151)	$ 19,270
Segment operating income (loss)	$ 22,418	$ 20,373	$ (640)	$ 1,288	$ 1,165	$ 44,604

Three months ended June 30, 2023 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 867,687	$ 436,492	$ 39,278	$ 27,040	$ (65,949)	$ 1,304,548
Internal revenue	14,956	3,414	7,678	5,321	(31,369)	-
Operating revenue	$ 882,643	$ 439,906	$ 46,956	$ 32,361	$ (97,318)	$ 1,304,548
Depreciation and amortisation	$ 10,237	$ 5,661	$ 1,238	$ 3,825	$ -	$ 20,961
Segment operating income (loss)	$ 16,988	$ 14,243	$ (1,003)	$ (147)	$ 844	$ 30,925

Six months ended June 30, 2024 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 1,771,245	$ 1,164,210	$ 45,289	$ 56,758	$ (162,959)	$ 2,874,543
Internal revenue	32,698	6,320	15,178	11,743	(65,939)	-
Operating revenue	$ 1,803,943	$ 1,170,530	$ 60,467	$ 68,501	$ (228,898)	$ 2,874,543
Depreciation and amortisation	$ 20,860	$ 13,355	$ 2,055	$ 4,699	$ (1,650)	$ 39,319
Segment operating income (loss)	$ 38,272	$ 40,028	$ (1,286)	$ 2,110	$ 2,231	$ 81,355

Six months ended June 30, 2023 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 1,907,588	$ 903,079	$ 68,712	$ 51,137	$ (163,530)	$ 2,766,986
Internal revenue	30,397	6,783	16,989	11,648	(65,817)	-
Operating revenue	$ 1,937,985	$ 909,862	$ 85,701	$ 62,785	$ (229,347)	$ 2,766,986
Depreciation and amortisation	$ 19,446	$ 11,309	$ 2,465	$ 7,062	$ -	$ 40,282
Segment operating income (loss)	$ 41,087	$ 31,481	$ (2,486)	$ (673)	$ 2,039	$ 71,448

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

June 30, 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 six months ended June 30, 2024	Balance at June 30, 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	$ -	$152,641,683	$610,566,732	Note 1
1	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	560,875	555,625	555,625	2.415	2	-	Business operation	-	None	-	66,228,863	132,457,726	Note 3
2	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	264,733	262,255	262,255	2.415	2	-	Business operation	-	None	-	109,900,499	219,800,999	Note 3
3	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	1,884,540	1,511,300	1,511,300	2.415	2	-	Business operation	-	None	-	343,103,775	686,207,550	Note 3
4	AFE, Inc.	iCana Inc.	Other Receivables	Y	143,220	142,780	142,780	5.99	2	-	Business operation	-	None	-	2,124,273	4,248,546	Note 3
5	Foxconn EV Technology Inc.	Foxconn EV System LLC	Other Receivables	Y	631,600	-	-	N/A	2	-	Business operation	-	None	-	12,523,597	25,047,193	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	-	3,122,893	12,491,572	Note 2
7	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	251,400	166,400	166,400	1.00	2	-	Business operation	-	None	-	2,850,664	11,402,658	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 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.	PowerX Semiconductor Corporation	Other Receivables	Y	$ 400,000	$ 400,000	$ 400,000	2.15	2	$ -	Business operation	$ -	None	$ -	$ 2,850,664	$ 11,402,658	Note 2
8	Fenix Industria de Eletronicos Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	669,984	609,221	609,221	0.00	2	-	Business operation	-	None	-	2,387,936	4,775,873	Note 3
9	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	Other Receivables	Y	486,750	486,750	486,750	0.00	2	-	Business operation	-	None	-	3,226,518,782	6,453,037,563	Note 3
10	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	3,700,864	3,365,218	2,785,008	0.00	2	-	Business operation	-	None	-	35,856,582	71,713,163	Note 3
11	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	11,279	11,279	5,056	6.60	2	-	Business operation	-	None	-	570,377	1,140,753	Note 3
12	Foxconn Singapore Pte. Ltd.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	1,253,175	1,249,325	1,249,325	4.00	2	-	Business operation	-	None	-	150,240,802	300,481,604	Note 3
13	PCE Technology de Juarez S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	585,900	584,100	584,100	5.00	2	-	Business operation	-	None	-	30,320,011	60,640,021	Note 3
14	Smart Technologies Corporation	Smart Technologies ULC	Other Receivables	Y	821,888	819,363	819,363	4.94	2	-	Business operation	-	None	-	3,669,727	7,339,454	Note 3
15	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,744,161	5,742,035	5,742,035	0.000~ 5.000	2	-	Business operation	-	None	-	18,831,186	31,385,310	Note 3
16	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	3,140,900	3,111,500	3,111,500	2.415~ 2.485	2	-	Business operation	-	None	-	58,001,947	116,003,893	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 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 Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	$ 3,873,280	$3,644,900	$3,644,900	2.50	2	$ -	Business operation	$ -	None	$ -	$ 84,881,281	$169,762,563	Note 3
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	157,942	156,464	156,464	4.00	2	-	Business operation	-	None	-	4,244,064	16,976,256	Note 3
18	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Material Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	62,818	62,230	62,230	3.195	2	-	Business operation	-	None	-	3,273,672	6,547,343	Note 3
19	Bharat FIH Limited	Rising Stars Hi-Tech Private Limited	Other Receivables	Y	2,628,500	1,947,000	1,031,910	7.20	2	-	Business operation	-	None	-	24,117,265	48,234,530	Note 6
19	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	390,600	389,400	194,700	7.20	2	-	Business operation	-	None	-	24,117,265	48,234,530	Note 6
20	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,572,675	3,561,699	3,561,699	0.00	2	-	Business operation	-	None	-	4,873,848	19,495,394	Note 6
20	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,097,701	3,088,185	3,088,185	0.00	2	-	Business operation	-	None	-	4,873,848	19,495,394	Note 6
20	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,302,000	1,104,630	1,104,630	0.00	2	-	Business operation	-	None	-	4,873,848	19,495,394	Note 6
21	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	134,610	133,350	133,350	3.45	2	-	Business operation	-	None	-	23,530,327	47,060,654	Note 6
22	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,121,750	1,111,250	1,111,250	2.555	2	-	Business operation	-	None	-	24,391,458	48,782,916	Note 6
22	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	7,627,900	7,556,500	7,556,500	2.415~ 2.555	2	-	Business operation	-	None	-	24,391,458	48,782,916	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 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			
23	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	$ 1,346,100	$1,333,500	$1,333,500	2.555	2	$ -	Business operation	$ -	None	$ -	$ 21,600,061	$ 43,200,123	Note 6
24	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Other Receivables	Y	1,346,100	1,333,500	1,333,500	2.555	2	-	Business operation	-	None	-	4,850,323	9,700,647	Note 6
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Group GmbH	Other Receivables	Y	325,500	324,500	324,500	5.70	2	-	Business operation	-	None	-	15,389,869	30,779,738	Note 4
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Morocco S.A.R.L.	Other Receivables	Y	325,500	324,500	324,500	5.70	2	-	Business operation	-	None	-	15,389,869	30,779,738	Note 4
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	656,859	654,841	654,841	5.70	2	-	Business operation	-	None	-	15,389,869	30,779,738	Note 4
26	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	651,000	649,000	649,000	0.00	2	-	Business operation	-	None	-	710,506	1,421,012	Note 4
27	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,532,311	1,517,968	1,517,968	3.105	2	-	Business operation	-	None	-	3,346,782	6,693,563	Note 4
28	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	493,570	488,950	488,950	3.45~ 3.55	2	-	Business operation	-	None	-	2,818,480	5,636,960	Note 4
29	ShunYun Technology Holdings Limited	ShunYun Technology Holdings (Hong Kong) Limited	Other Receivables	Y	146,276	232	-	N/A	2	-	Business operation	-	None	-	7,733,245	7,733,245	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 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	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	$ 493,570	$ 488,950	$ 488,950	3.60	2	$ -	Business operation	$ -	None	$ -	$ 9,505,392	$ 19,010,783	Note 3
31	Jusda Supply Chain Management International Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	635,635	635,635	635,635	2.80	2	-	Business operation	-	None	-	2,699,186	10,796,743	Note 7
31	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other Receivables	Y	66,120	28,893	28,893	3.90	2	-	Business operation	-	34 units of tank containers and one unit of crane held by Jusda Energy Technology (Shanghai) Co., Ltd.	102,000	2,699,186	10,796,743	Note 7
32	Foxconn Technology (India) Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	234,360	233,640	233,640	8.00	2	-	Purchase equipment /Business operation	-	None	-	185,246,321	308,743,869	Note 8
33	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	23,388,148	12,382,920	12,382,920	0.00	2	-	Business operation	-	None	-	185,246,321	308,743,869	Note 8
33	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	23,007,050	23,007,050	22,358,050	5.3000~ 6.1298	2	-	Business operation	-	None	-	185,246,321	308,743,869	Note 8
33	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	6,510,000	6,490,000	6,490,000	0.00	2	-	Business operation	-	None	-	185,246,321	308,743,869	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 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			
33	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	$ 2,506,350	$2,498,650	$2,498,650	0.00	2	$ -	Purchase equipment	$ -	None	$ -	$185,246,321	$308,743,869	Note 8
34	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	6,730,500	6,667,500	6,667,500	2.415	2	-	Business operation	-	None	-	185,246,321	308,743,869	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 an overseas subsidiary to all parties is 10% of the net assets value of lender. The policy for loans granted by Smart Technologies Corp. are as follows: ceiling on total loans to all parties is 400% of the Company’s net assets; limit on loans to a single party is 200% of the Company’s net assets. The policy for loans granted by Smart Technologies Inc. are as follows: ceiling on total loans to all parties is 1000% of the Company’s net assets; limit on loans to a single party is 600% 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 Shunyun Technology Holdings Limited is as follows: ceiling on total loans granted by Shunyun 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

June 30, 2024

Table 2

Expressed in thousands of TWD

(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/ guaranteed: Company name	Party being endorsed/ guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2024	Outstanding endorsement/ guarantee amount at June 30, 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
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	$ 763,208,415	$ 35,764,313	$ 35,654,438	$35,654,438	$ -	2.34	$ 1,526,416,829	Y	N	N	4、11
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	763,208,415	6,347,250	6,327,750	6,327,750	-	0.41	1,526,416,829	Y	N	N	4、11
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	763,208,415	152,985,000	152,515,000	62,717,738	-	9.99	1,526,416,829	Y	N	N	4、8、11
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	2	763,208,415	5,260,500	5,206,500	347,100	-	0.34	1,526,416,829	Y	N	N	4、11
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	763,208,415	31,580,000	9,735,000	9,735,000	-	0.64	1,526,416,829	Y	N	N	4、8、11
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	763,208,415	2,540,265	2,520,069	2,520,069	-	0.17	1,526,416,829	Y	N	Y	4、11
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	171,551,888	960,556	688,608	688,608	-	0.05	171,551,888	N	N	Y	5、11
2	Jusda International Limited	Jusda Europe s.r.o.	2	12,363,512	365,616	361,863	361,863	-	0.02	12,363,512	N	N	N	7、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 June 30, 2024	Outstanding endorsement/ guarantee amount at June 30, 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 Supply Chain Management Mexico S. De R.L. De C.V.	2	$ 12,363,512	$ 406,875	$ 405,625	$ 405,625	$ -	0.03	$ 12,363,512	N	N	N	7、11
3	Smart Technologies Inc.	Smart Technologies ULC	2	305,283,366	1,464,750	1,460,250	-	-	0.10	763,208,415	N	N	N	5、11
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	3	93,772,897	6,393,975	6,334,125	-	-	0.41	93,772,897	N	N	Y	5、11
5	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	308,743,869	117,180,000	81,125,000	16,225,000	-	5.31	617,487,737	N	N	N	6、11
6	FIH Mobile Limited	FIH (Hong Kong) Limited	2	48,738,484	9,735,000	9,735,000	-	-	0.64	48,738,484	N	N	N	9、11
7	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	3	3,409,863	1,893,045	-	-	-	0.00	6,819,725	N	N	N	9、11
8	S&B Industry Inc.	FIH (Hong Kong) Limited	3	2,644,097	813,750	-	-	-	0.00	5,288,195	N	N	N	9、11
9	Great Promote Limited	FIH (Hong Kong) Limited	3	2,071,084	325,500	-	-	-	0.00	4,142,167	N	N	N	9、11
10	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	980,442	423,150	-	-	-	0.00	1,960,884	N	N	N	9、11
11	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	1,613,259,391	9,735,000	9,735,000	-	-	0.64	1,613,259,391	N	N	N	5、10、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 June 30, 2024	Outstanding endorsement/ guarantee amount at June 30, 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
11	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	$1,613,259,391	$ 4,474,470	$ -	$ -	$ -	0.00	$ 1,613,259,391	N	N	N	5、10、11
11	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	3	1,613,259,391	6,510,000	6,490,000	6,490,000	-	0.43	1,613,259,391	N	N	N	5、11
12	Hyield Venture Capital Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd.	2	31,228,929	15,000,000	15,000,000	15,000,000	-	0.98	31,228,929	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. The endorsements and guarantees of the Company’s domestic subsidiaries should not be in excess of 100% of the endorser/guarantor's net assets for a single party, and the total amount of endorsements and guarantees should not be in excess of 100% of the endorser/guarantor'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) 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	48,738,484	48,738,484
FIH Mexico Industry S A.de C.V.	3,409,863	6,819,725
S&B Industry, Inc.	2,644,097	5,288,195
Great Promote Limited	2,071,084	4,142,167
Eliteday Enterprises Limited	343,447	686,895
Extra High Enterprises Limited	980,442	1,960,884
FIH Co., Ltd.	2,144,661	4,289,323
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)
June 30, 2024

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of June 30, 2024: Number of shares (in thousand shares or thousand units)	As of June 30, 2024: Book value	As of June 30, 2024: Ownership (%)	As of June 30, 2024: Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	127,212	$ 1,825,510	1	$ 1,825,510	
〃	Shieh Yong Investment Co., Ltd.	None	(1)	31,602	287,945	-	287,945	
〃	Usun Technology Co., Ltd.	None	(1)	5,180	243,978	8	243,978	
〃	Amphastar Pharmaceuticals, Inc.	None	(1)	132	171,432	-	171,432	
〃	Ceer National Automotive Company	None	(1)	38,730	2,805,879	-	2,805,879	
〃	Sonatus Inc.	None	(1)	2,000	245,318	-	245,318	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	9,846,729	3	9,846,729	
〃	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	3,304,767	4	3,304,767	
〃	Fitipower Integrated Technology Inc.	None	(1)	6,559	1,780,701	6	1,780,701	
〃	G-TECH Optoelectronics Corporation	None	(1)	2,669	82,464	2	82,464	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	5,569	-	5,569	
〃	HH-CTBC Partnership, L.P.	None	(2)	-	51,000	-	51,000	
〃	Shin Kong Life Unsecured Cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
〃	Others (Note 3)	None	(1)(2)	-	112,336	-	112,336	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	None	(1)	5,000	175,627	-	175,627	
〃	G-TECH Optoelectronics Corporation	None	(1)	8,684	268,342	7	268,342	
〃	Cybertan Technology Inc.	Other related party	(1)	9,285	298,060	3	298,060	
〃	Fitipower Integrated Technology Inc.	None	(1)	579	157,239	1	157,239	
〃	Usun Technology Co., Ltd.	None	(1)	784	36,926	1	36,926	
〃	Others (Note 3)	None	(1)	-	16	-	16	
Lin Yih International Investment Co., Ltd. and subsidiaries	HH-CTBC Partnership, L.P.	None	(2)	-	459,004	-	459,004	
〃	Heng Fong Energy Co., Ltd.	None	(1)	20,500	216,602	-	216,602	
〃	Others (Note 3)	None	(1)(2)	-	133,495	-	133,495	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of June 30, 2024 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	151,584	$ 2,175,224	2	$ 2,175,224	
〃	Simplo Technology Co., Ltd.	None	(1)	8,215	3,511,768	4	3,511,768	
〃	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,421,245	1	3,421,245	
〃	Usun Technology Co., Ltd.	None	(1)	3,836	180,676	6	180,676	
〃	Giga Solar Materials Corporation	None	(1)	9,265	1,115,272	10	1,115,272	
〃	Yonglin Life Technology Fund I, L.P.	None	(2)	-	107,943	-	107,943	
〃	G-TECH Optoelectronics Corporation	None	(1)	6,465	199,770	4	199,770	
〃	Cybertan Technology Inc.	Other related party	(1)	10,035	322,135	3	322,135	
〃	Fitipower Integrated Technology Inc.	None	(1)	8,352	2,267,568	7	2,267,568	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,364,982	1	2,364,982	
〃	BioImpact Equities Master Fund, LP	None	(2)	-	813,018	-	813,018	
〃	Shin Kong Life Unsecured Cumulative Subordinated Corporate Bonds	None	(3)	-	270,000	-	270,000	
〃	Others (Note 3)	None	(1)(2)	-	297,504	-	297,504	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	G-TECH Optoelectronics Corporation	None	(1)	6,158	190,276	4	190,276	
〃	Fitipower Integrated Technology Inc.	None	(1)	6,184	1,678,956	5	1,678,956	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	2,844	-	2,844	
〃	Shin Kong Life Unsecured Cumulative Subordinated Corporate Bonds	None	(3)	-	280,000	-	280,000	
〃	Others (Note 3)	None	(1)	-	16	-	16	
Foxconn (Far East) Limited and subsidiaries	CloudMinds Inc.	None	(1)	2,055	438,075	1	438,075	
〃	Galaxy Digital Holdings Ltd.	None	(1)	4,537	1,720,064	1	1,720,064	
〃	HMD Global Oy	None	(1)	813	830,720	12	830,720	
〃	IDG China Capital Fund III, L.P.	None	(2)	-	4,432,358	-	4,432,358	
〃	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	806,851	-	806,851	
〃	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	160,573	-	160,573	
〃	Megvii Technology Limited	None	(1)	22,758	485,361	-	485,361	
〃	SK Inc.	None	(1)	2,450	8,809,672	3	8,809,672	
〃	Skycus China Fund, L.P.	None	(2)	-	1,998,919	-	1,998,919	
〃	Softbank Vision Fund, L.P.	None	(2)	-	14,699,623	-	14,699,623	
〃	VIZIO Holding Corp.	None	(1)	4,409	1,545,222	4	1,545,222	
〃	Visionnaire Ventures Fund II, L.P.	None	(2)	-	757,416	-	757,416	
〃	DiDi Global Inc.	None	(1)	12,543	1,326,844	-	1,326,844	
〃	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	2,476,655	13	2,476,655	
〃	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	266,169	-	266,169	

				As of June 30, 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	Contemporary Amperex Technology Co., Limited	None	(1)	28,779	$ 23,030,104	1	$ 23,030,104	
〃	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	243,967	-	243,967	
〃	Figure Technologies Inc.	None	(1)	2,403	139,754	-	139,754	
〃	Plume Design, Inc.	None	(1)	6,006	506,640	1	506,640	
〃	Nuwa Robotics Corp.	None	(1)	34,365	351,319	-	351,319	
〃	Livingstone Fund, L.P.	None	(2)	-	336,613	-	336,613	
〃	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	256,661	8	256,661	
〃	Pegasus Holdings Limited	None	(2)	4,275	138,724	-	138,724	
〃	IDG Breyer Capital Fund, L.P.	None	(2)	-	19,243,891	-	19,243,891	
〃	Smart Growth Fund	None	(2)	-	263,546	-	263,546	
〃	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	184,398	-	184,398	
〃	Agile Robots Ag	None	(1)	339	2,120,627	2	2,120,627	
〃	Lansus Technologies Inc.	None	(2)	-	177,028	-	177,028	
〃	Provenance Blockchain Inc.	None	(1)	1,430,669	297,121	-	297,121	
〃	Wisconn Valley Ventures, L.P.	None	(2)	-	347,549	-	347,549	
〃	AI Fund, L.P.	None	(2)	-	255,659	-	255,659	
〃	GTM Capital Healthcare Fund L.P.	None	(2)	-	467,570	-	467,570	
〃	Southeast Digital Transformation Investment (Putian) Partnership	None	(1)	25,000	111,125	-	111,125	
〃	Shanghai Sermatec Energy Technology Co., Ltd.	None	(1)	60,000	266,700	2	266,700	
〃	Ramon Space Ltd.	None	(1)	58,479	259,563	8	259,563	
〃	Usun Technology Co., Ltd.	None	(1)	177	8,311	-	8,311	
〃	Translink Capital Partners IV, L.P.	None	(1)	-	101,893	-	101,893	
〃	Beijing Xiaoqu Zhipin Technology Co., Ltd.	None	(1)	-	175,263	5	175,263	
〃	Indigo Technologies Inc.	None	(2)	3,341	436,680	-	436,680	
〃	Devialet SA	None	(1)	13	21,916	-	21,916	
〃	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	None	(2)	-	478,312	-	478,312	
〃	Autotalks Ltd.	None	(2)	-	486,750	-	486,750	
〃	Innovation New Material Technology Co., Ltd.	None	(2)	66,519	1,191,575	-	1,191,575	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	2,222,500	-	2,222,500	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	292,050	-	292,050	
〃	USD 3 Years Callable Notes	None	(3)	-	292,050	-	292,050	

				As of June 30, 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	Others (Note 3)	None	(1)(2)	-	$ 1,671,667	-	$ 1,671,667	
Foxconn Infinite Pte. Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	385,735	-	385,735	
〃	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,034,433	19	2,034,433	
〃	CloudMinds Inc.	None	(1)	20,619	515,405	-	515,405	
〃	Sinovation Fund III, L.P.	None	(2)	-	2,097,386	-	2,097,386	
〃	Innovation Works Development Fund, L.P.	None	(2)	-	222,131	-	222,131	
〃	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	978,919	-	978,919	
〃	Playground Global, LLC	None	(2)	-	332,613	-	332,613	
〃	Playground Ventures II, L.P.	None	(2)	-	6,581,773	-	6,581,773	
〃	Playground Ventures, L.P.	None	(2)	-	2,735,549	-	2,735,549	
〃	Riverwood Capital Partners, L.P.	None	(2)	-	144,337	-	144,337	
〃	Silverlink Capital, L.P.	None	(2)	-	2,054,730	-	2,054,730	
〃	Sinovation Fund IV, L.P.	None	(2)	-	1,700,732	-	1,700,732	
〃	Softbank Vision Fund, L.P.	None	(2)	-	14,699,623	-	14,699,623	
〃	TJ 2015. Fund, L.P.	None	(2)	-	671,203	-	671,203	
〃	Translink Capital Partners II, L.P.	None	(2)	-	395,654	-	395,654	
〃	Translink Capital Partners III, L.P.	None	(2)	-	613,842	-	613,842	
〃	Translink Capital Partners IV, L.P.	None	(2)	-	197,528	-	197,528	
〃	Celesta Capital II-A, L.P.	None	(2)	-	4,431,750	-	4,431,750	
〃	Celesta Capital III, L.P.	None	(2)	-	1,657,319	-	1,657,319	
〃	Devialet SA	None	(1)	41	227,382	-	227,382	
〃	AI Fund, L.P.	None	(2)	-	470,024	-	470,024	
〃	Sinovation Disrupt Fund, L.P.	None	(2)	-	477,549	-	477,549	
〃	FG Venture, L.P.	None	(2)	-	116,426	-	116,426	
〃	Walden Catalyst Ventures, L.P.	None	(2)	-	422,542	-	422,542	
〃	Ejoule International Limited	None	(1)	23,256	113,626	-	113,626	
〃	Playground Ventures III, L.P.	None	(2)	-	400,782	-	400,782	
〃	Credo Technology Group Holding Ltd.	None	(1)	1,474	1,527,786	1	1,527,786	
〃	Kneron Holding Corporation	None	(1)	1,875	154,170	-	154,170	
〃	Sinovation Fund V, L.P.	None	(2)	-	191,213	-	191,213	
〃	Marvell Technology, Inc.	None	(2)	57	128,376	-	128,376	
〃	Walden Technology Ventures IV, L.P.	None	(2)	-	111,266	-	111,266	
〃	Nuwa Robotics Corp.	None	(1)	350	24,457	-	24,457	
〃	Others (Note 3)	None	(1)(2)	-	488,607	-	488,607	

				As of June 30, 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
Margini Holdings Limited-B.V.I. subsidiaries	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	$ 423,440	-	$ 423,440	
Foxconn EV Netherlands Holdings B.V. and subsidiaries	ZF Foxconn Chassis Modules	None	(2)	-	2,084,545	-	2,084,545	
Foxconn Singapore Pte. Ltd. and subsidiaries	Dagang Nexchange Berhad	None	(1)	120,000	371,488	-	371,488	
〃	Others (Note 3)	None	(1)	-	79,268	-	79,268	

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 six months ended June 30, 2024

Table 4

Expressed in thousands of TWD

(Except as otherwise indicated)

						Balance at January 1, 2024		Addition		Disposal				Balance at June 30, 2024		
Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	Footnote
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Note 1	Hon Young Semiconductor Corporation	Note 6	TWD	515,800	$ 5,158,000	77,700	$ 777,000	-	$ -	$ -	$ -	593,500	$ 5,935,000	Note 7
〃	Foxconn Singapore Pte. Ltd.	Note 1	Foxconn Singapore Pte. Ltd.	Note 6	USD	2,440,587	1,797,032	498,797	368,498	-	-	-	-	2,939,384	2,165,530	Note 7
〃	Altus Technology Inc.	Note 1	Altus Technology Inc.	Note 6	TWD	445,811	5,244,555	146,000	1,460,000	-	-	-	-	591,811	6,704,555	Note 7
〃	Bon Shin International Investment Co., Ltd.	Note 1	Bon Shin International Investment Co., Ltd.	Note 6	TWD	1,533,630	5,497,500	100,000	1,000,000	-	-	-	-	1,633,630	6,497,500	Note 7
〃	Foxconn Ev Singapore Holdings Pte. Ltd.	Note 1	Foxconn Ev Singapore Holdings Pte. Ltd.	Note 6	USD	-	-	361,184	361,184	-	-	-	-	361,184	361,184	Note 7
〃	Ceer National Automotive Company	Note 3	–	–	USD	23,370	27,416	15,360	40,960	-	-	-	-	38,730	86,468	
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	
Hyield, Hon Yuan, Bon Shin and Hon Chi	Fitipower Integrated Technology Inc.	Note 3	–	–	TWD	23,097	5,947,507	-	-	1,423	378,389	360,186	-	21,674	5,884,464	Note 8
Foxconn (Far East) Limited and subsidiaries	Indigo Technologies Inc.	Note 2	–	–	USD	835	50,000	2,506	15,000	-	-	-	-	3,341	13,457	
〃	Citigroup Fixed Income Securities	Note 4	–	–	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	

						Balance at January 1, 2024		Addition		Disposal				Balance at June 30, 2024		
Investor	Marketable securities	General ledger account	Counterparty (Note 5)	Relationship with the investor (Note 5)	Transaction currency	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount	Footnote
Foxconn (Far East) Limited and subsidiaries	Yibin Hexie Green Industry Development Equity Investment Partnership (Limited Partnership)	Note 2	–	–	RMB	-	$ -	-	$ 125,000	-	$ -	$ -	$ -	-	$ 107,607	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	–	–	RMB	-	575,000	-	-	-	79,437	75,000	4,437	-	500,000	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	–	–	RMB	-	225,000	-	-	-	238,311	225,000	13,311	-	-	
Foxconn EV Singapore Holdings Pte. Ltd. and subsidiaries	ZF Foxconn Chassis Modules	Note 1	ZF Foxconn Chassis Modules	None	EUR	-	-	25	272,014	-	-	-	-	25	272,014	
〃	ZF Chassis Modules GmbH	Note 2	–	–	EUR	-	-	-	60,056	-	-	-	-	-	60,056	

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 fair value through other comprehensive income”, its gain (loss) on disposal was from other comprehensive income directly transferred to retained earnings.

Note 4: Code of general ledger account is "financial assets at amortised cost".

Note 5: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves the columns blank.

Note 6: The counterparty is a subsidiary of the Company.

Note 7: Aforementioned amounts were investment cost, for the information of their book value amount, please refer to table 9.

Note 8:The total amount of the Group's acquisition or sale of the same security has reached NT$300 million or more.

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 six months ended June 30, 2024

Table 5

Expressed in thousands of TWD

(Except as otherwise indicated)

Real estate acquired by	Real estate	Date of the event	Transaction currency	Transaction amount (in thousands)	Status of payment	Counterparty	Relationship	Information on prior transaction if the counterparty is a related party: Owner	Relationship with the issuer	Date of transfer	Amount	Basis or reference used in setting the price	Purpose of acquisition and utilization	Other commitments
FII 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 six months ended June 30, 2024

Table 6

Expressed in thousands of TWD
(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	$ 6,857,290	1	Payment term 45~90 days	Note 1	Note 1	$ 65,391,843	23	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	1,176,958	-	Net 90 days	Note 1	Note 1	936,539	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	529,337	-	Payment term 60 days	Note 1	Note 1	235,952	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	5,742,887	-	Net 120 days	Note 1	Note 1	3,380,880	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	261,033	-	Net 90 days	Note 1	Note 1	161,179	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	447,739	-	Net 90 days	Note 1	Note 1	236,946	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	3,098,997	-	Payment term 45 days	Note 1	Note 1	2,241,539	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	240,138	-	Net 60 days	Note 1	Note 1	118,807	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	823,715	-	Net 90 days	Note 1	Note 1	556,714	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	223,307	-	Payment term 45 days	Note 1	Note 1	87,594	-	
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	100,421	-	Payment term 60 days	Note 1	Note 1	51,501	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	334,707	-	Payment term 60 days	Note 1	Note 1	195,200	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	108,075	-	Net 30 days	Note 1	Note 1	6,988	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	2,653,893	-	Payment term 45 days	Note 1	Note 1	1,307,786	-	Note 2

			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	Purchases	$ 113,161,005	8	Payment term 30~90 days	Note 1	Note 1	$ (94,252,151)	(13)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	420,745,305	31	Net 30 days	Note 1	Note 1	(212,148,264)	(28)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	290,880,314	22	Net 60 days	Note 1	Note 1	(248,827,049)	(33)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	133,518,741	10	Net 30 days	Note 1	Note 1	(80,233,839)	(11)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	165,712,998	12	Net 60 days	Note 1	Note 1	(49,063,449)	(7)	
Hon Hai Precision Industry Co., Ltd.	Nanning Funing Precision Electronics Co., Ltd.	Affiliate	Purchases	403,823	-	Net 30 days	Note 1	Note 1	(280,660)	-	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	410,494	-	Payment term 90 days	Note 1	Note 1	(402,476)	-	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,273,652	-	Net 30 days	Note 1	Note 1	(808,165)	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	33,001,710	2	Net 90 days	Note 1	Note 1	(24,082,595)	(3)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Purchases	155,155	-	Payment term 90 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	159,113	-	Payment term 60 days	Note 1	Note 1	(90,232)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	762,751	-	Payment term 90 days	Note 1	Note 1	(651,567)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	139,718	-	Payment term 60 days	Note 1	Note 1	(51,780)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	559,439	-	Net 30 days	Note 1	Note 1	(1,899,376)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing、repair and molding costs	676,204	4	-	Note 1	Note 1	(289,090) (Shown as other payables)	(3)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	5,561,652	33	-	Note 1	Note 1	(2,476,263) (Shown as other payables)	(27)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	9,955,854	60	-	Note 1	Note 1	(6,464,245) (Shown as other payables)	(70)	

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.	Sharp North Malaysia Sdn. Bhd.	Affiliate	Processing and molding costs	$ 375,824	2	-	Note 1	Note 1	$ (45,764) (Shown as other payables)	-	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	316,828	41	Payment term 45 days	Note 1	Note 1	298,299	65	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	395,593	71	Net 60 days	Note 1	Note 1	80,852	18	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	2,271,541	2	Payment term 90 days	Note 1	Note 1	811,717	2	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	132,873	-	Payment term 90 days	Note 1	Note 1	21,013	-	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	35,398,977	34	Payment term 90 days	Note 1	Note 1	20,572,946	40	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	819,266	1	Payment term 30 days	Note 1	Note 1	130,390	-	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	49,049,327	47	Payment term 60 days	Note 1	Note 1	29,359,790	57	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	394,968	-	Payment term 45 days	Note 1	Note 1	251,701	-	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	11,268,144	11	Payment term 30 days	Note 1	Note 1	34,688	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,435,681	7	Net 90 days	Note 1	Note 1	2,524,083	14	
Jusda International Logistics (Taiwan) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	110,239	29	Payment term 60 days	Note 1	Note 1	46,223	31	
Socle Technology Corp.	Lingyange Semiconductor, Inc.	Affiliate	Sales	112,584	4	Advance payment	Note 1	Note 1	-	-	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	942,841	55	Net 30 days	Note 1	Note 1	301,886	41	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	773,523	45	Net 30 days	Note 1	Note 1	428,268	59	
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,412,366	5	Payment term 90 days	Note 1	Note 1	993,691	7	
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	24,036,530	91	Net 120 days	Note 1	Note 1	11,630,259	83	

			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 Futaihong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	$ 679,198	2	Payment term 90 days	Note 1	Note 1	$ (585,256)	(2)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	118,202	15	Payment term 60 days	Note 1	Note 1	14,319	3	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	Sales	626,034	78	Net 161 days	Note 1	Note 1	506,919	92	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	107,400	7	Payment term 30 days	Note 1	Note 1	80,943	4	
FIH Precision Electronics (Langfang) Co., Ltd.	Fushan Technology (Vietnam) Limited Liability Company	Subsidiary	Sales	143,175	9	Net 60 days	Note 1	Note 1	150,715	8	
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	Sales	391,991	1	Payment term 60 days	Note 1	Note 1	256,579	1	
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	179,938	-	Net 120 days	Note 1	Note 1	489,159	2	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	149,003	-	Payment term 90 days	Note 1	Note 1	(76,650)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	162,917	-	Payment term 90 days	Note 1	Note 1	(132,256)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	226,051	1	Net 25 days	Note 1	Note 1	45,866	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	823,988	2	Net 30 days	Note 1	Note 1	(175,180)	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	3,025,286	7	Payment term 60 days	Note 1	Note 1	1,399,839	6	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,745,011	91	Payment term 30 days	Note 1	Note 1	1,347,120	90	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	109,752	6	Payment term 60 days	Note 1	Note 1	(8,436)	(1)	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	239,730	13	Net 60 days	Note 1	Note 1	(109,324)	(10)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	8,056,967	98	Payment term 120 days	Note 1	Note 1	6,199,670	99	
Rising Stars Hi Tech Private Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	252,327	9	Payment term 60 days	Note 1	Note 1	31,513	1	
Precision Technology Investments Pte. Ltd.	Best Ever Industries Limited	Subsidiary	Sales	100,065	47	Payment term 90 days	Note 1	Note 1	33,060	15	

			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
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	$ 104,332	49	Payment term 90 days	Note 1	Note 1	$ 184,705	85	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	125,086	4	Net 90 days	Note 1	Note 1	62,702	3	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	170,584	5	Net 90 days	Note 1	Note 1	123,688	6	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	528,387	17	Net 30 days	Note 1	Note 1	358,165	18	
Foxconn Technology Group Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	113,001	4	Net 90 days	Note 1	Note 1	75,443	4	
Foxconn Technology Group Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	139,231	4	Net 90 days	Note 1	Note 1	158,027	8	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	5,124,639	83	Payment term 90 days	Note 1	Note 1	6,522,155	100	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,384,721	18	Payment term 90 days	Note 1	Note 1	2,668,848	28	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	104,773	1	Payment term 90 days	Note 1	Note 1	68,128	1	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,331,623	10	Payment term 30 days	Note 1	Note 1	978,641	10	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	56,532,046	99	Payment term 45 days	Note 1	Note 1	15,912,240	97	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	119,639	-	Payment term 90 days	Note 1	Note 1	(88,776)	(1)	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	2,731,152	27	Payment term 90 days	Note 1	Note 1	1,950,417	27	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	285,855	3	Net 90 days	Note 1	Note 1	147,126	2	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,497,390	15	Net 90 days	Note 1	Note 1	966,890	14	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	13,931,944	97	Payment term 90 days	Note 1	Note 1	3,755,150	100	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	125,918	1	Payment term 90 days	Note 1	Note 1	(63,403)	-	
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,410,615	100	Payment term 90 days	Note 1	Note 1	3,701,716	100	

			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
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	$ 8,817,749	83	Net 90 days	Note 1	Note 1	$ 5,495,762	79	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	120,481	1	Net 60 days	Note 1	Note 1	(112,203)	(1)	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,475,583	100	Payment term 90 days	Note 1	Note 1	798,318	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	460,314	20	Payment term 45 days	Note 1	Note 1	685,948	46	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	888,835	79	Payment term 45 days	Note 1	Note 1	259,344	1	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	139,560	12	Payment term 45 days	Note 1	Note 1	317,528	1	
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	125,494	-	Payment term 45 days	Note 1	Note 1	79,757	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	692,660	75	Net 30 days	Note 1	Note 1	441,007	74	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	974,017	42	Payment term 30 days	Note 1	Note 1	874,430	42	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	1,054,018	45	Net 90 days	Note 1	Note 1	924,281	45	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	118,188	25	Payment term 30 days	Note 1	Note 1	42,869	23	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	429,301	23	Payment term 45 days	Note 1	Note 1	127,087	22	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,469,437	77	Payment term 45 days	Note 1	Note 1	440,607	78	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,434,455	42	Payment term 30 days	Note 1	Note 1	169,193	35	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,940,864	58	Payment term 30 days	Note 1	Note 1	315,301	65	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	151,494	4	Payment term 30 days	Note 1	Note 1	186,800	5	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	429,596	10	Payment term 30 days	Note 1	Note 1	122,275	3	

			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 Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	$ 102,951	2	Payment term 30 days	Note 1	Note 1	$ 118,237	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	614,818	14	Payment term 30 days	Note 1	Note 1	1,510,264	42	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	7,267,766	98	Payment term 90 days	Note 1	Note 1	4,503,646	100	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	636,332	99	Payment term 30 days	Note 1	Note 1	352,032	89	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	14,012,633	100	Payment term 90 days	Note 1	Note 1	9,610,037	100	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,775,078	100	Payment term 60 days	Note 1	Note 1	834,610	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	137,137	-	Payment term 90 days	Note 1	Note 1	18,686	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	257,306	1	Payment term 90 days	Note 1	Note 1	(53,066)	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	382,127	1	90 days after validation	Note 1	Note 1	(278,444)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	957,568	3	Net 90 days	Note 1	Note 1	878,634	3	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	148,348	-	Net 60 days	Note 1	Note 1	(61,403)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	532,907	2	Net 90 days	Note 1	Note 1	(445,700)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	587,427	2	Payment term 30 days	Note 1	Note 1	(330,914)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	13,695,767	37	Payment term 30 days	Note 1	Note 1	7,938,302	30	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	161,590	-	90 days after validation	Note 1	Note 1	(141,124)	(1)	
Foxconn Technology CZ S.R.O.	Cloud Network Technology Kft.	Subsidiary	Sales	65,074	1	Payment term 45 days	Note 1	Note 1	10	-	
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	Sales	122,409	43	Payment term 45 days	Note 1	Note 1	2,321	4	

			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
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 748,559	5	Net 90 days	Note 1	Note 1	$ 40,330	10	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	262,715	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	216,264	1	Net 90 days	Note 1	Note 1	-	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	255,974	1	Payment term 60 days	Note 1	Note 1	199,558	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,085,885	2	Payment term 60 days	Note 1	Note 1	300,049	1	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,917,677	38	Payment term 60 days	Note 1	Note 1	551,068	32	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,314,134	45	Payment term 60 days	Note 1	Note 1	720,207	42	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	848,182	17	Payment term 60 days	Note 1	Note 1	385,682	22	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	287,869	-	Net 90 days	Note 1	Note 1	224,330	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	34,549,777	16	Net 30 days	Note 1	Note 1	30,008,220	33	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	12,003,681	6	Net 60 days	Note 1	Note 1	490,785	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	321,764	-	Net 60 days	Note 1	Note 1	314,249	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	165,273,542	76	Net 60 days	Note 1	Note 1	45,909,259	51	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,692,349	1	Payment term 90 days	Note 1	Note 1	949,000	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	871,013	11	Payment term 90 days	Note 1	Note 1	609,765	11	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	6,795,549	84	Net 60 days	Note 1	Note 1	4,910,864	86	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	138,777	2	Net 90 days	Note 1	Note 1	(94,897)	(3)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	224,045	14	Payment term 90 days	Note 1	Note 1	195,707	15	

			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 Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	$ 694,848	44	Net 90 days	Note 1	Note 1	$ 697,679	52	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	318,235	25	Net 30 days	Note 1	Note 1	(186,852)	(29)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	109,919	7	Payment term 90 days	Note 1	Note 1	71,132	5	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	2,914,233	8	Net 90 days	Note 1	Note 1	1,694,347	8	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	407,828	1	Payment term 30 days	Note 1	Note 1	179,707	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	7,607	-	Payment term 90 days	Note 1	Note 1	2,630	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	23,196,203	63	Payment term 60 days	Note 1	Note 1	10,093,089	47	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	4,681,353	13	Payment term 90 days	Note 1	Note 1	4,752,902	22	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	152	-	Net 30 days	Note 1	Note 1	164	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	144,645	-	Payment term 90 days	Note 1	Note 1	117,960	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	13,087	-	Net 30 days	Note 1	Note 1	-	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,180,634	6	Net 75 days	Note 1	Note 1	1,780,688	8	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	2,978,381	8	Payment term 60 days	Note 1	Note 1	2,934,263	14	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	51,514	-	Net 60 days	Note 1	Note 1	52,059	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	239,529,330	71	Net 60 days	Note 1	Note 1	192,393,032	83	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	87,812,888	26	Net 30 days	Note 1	Note 1	31,977,824	14	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	234,443	-	Net 60 days	Note 1	Note 1	227,624	-	

			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
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	$ 475,171	-	Payment term 90 days	Note 1	Note 1	$ (328,557)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	305,872	-	Net 90 days	Note 1	Note 1	(273,882)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	228,525	71	Payment term 90 days	Note 1	Note 1	181,308	71	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,191,933	85	Payment term 90 days	Note 1	Note 1	1,062,861	100	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	182,227	35	Net 90 days	Note 1	Note 1	161,139	34	
Jusda Supply Chain Management International Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	123,119	9	Net 30 days	Note 1	Note 1	52,523	5	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	18,505,802	97	Net 90 days	Note 1	Note 1	18,351,583	90	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	16,142,620	100	Net 90 days	Note 1	Note 1	16,322,933	100	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	14,625,727	3	Payment term 90 days	Note 1	Note 1	29,511	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	227,322	-	Payment term 90 days	Note 1	Note 1	30,560	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	531,474,178	94	Payment term 90 days	Note 1	Note 1	202,364,172	87	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	2,692,374	-	Payment term 90 days	Note 1	Note 1	2,200,309	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	14,701,072	3	Payment term 90 days	Note 1	Note 1	18,207,323	8	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	8,010,529	20	Net 30 days	Note 1	Note 1	8,065,426	26	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	27,809,606	70	Net 30 days	Note 1	Note 1	21,883,377	69	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	54,536,968	100	Payment term 90 days	Note 1	Note 1	34,312,058	100	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	133,810	2	Net 45 days	Note 1	Note 1	27,349	1	

			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
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	$ 883,893	11	Net 10 days	Note 1	Note 1	$ 538,162	17	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	1,932,012	23	Net 60 days	Note 1	Note 1	944,197	29	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	103,333	1	Payment term 30 days	Note 1	Note 1	18,080	1	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	109,152	52	Payment term 30 days	Note 1	Note 1	31,470	66	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	146,241,194	95	Net 90 days	Note 1	Note 1	60,924,382	93	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	5,294,540	3	Net 90 days	Note 1	Note 1	4,283,309	7	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	324,882	2	Payment term 30 days	Note 1	Note 1	-	-	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	12,473,309	62	Payment term 60 days	Note 1	Note 1	501,445	10	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	109,234	1	Payment term 60 days	Note 1	Note 1	60,564	1	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	185,785	1	Payment term 60 days	Note 1	Note 1	188,988	4	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	1,817,623	9	Payment term 60 days	Note 1	Note 1	1,551,010	30	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	4,891,380	24	Payment term 60 days	Note 1	Note 1	2,629,256	51	
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	Sales	297,213	1	Payment term 90 days	Note 1	Note 1	150,426	3	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Competition Team Ireland Limited	Subsidiary	Sales	5,258	-	Payment term 30 days	Note 1	Note 1	803	-	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,296,127	99	Payment term 30 days	Note 1	Note 1	771,551	100	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	16,607,372	97	Net 90 days	Note 1	Note 1	16,793,797	98	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	175,980	1	60 days after validation	Note 1	Note 1	81,078	-	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	241,573	1	Net 30 days	Note 1	Note 1	200,280	1	

			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
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	$ 101,595	46	Net 30 days	Note 1	Note 1	$ 89,081	44	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	344,492	1	Payment term 90 days	Note 1	Note 1	173,388	-	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	909,666	2	Payment term 90 days	Note 1	Note 1	430,647	-	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,758,864	3	Payment term 90 days	Note 1	Note 1	872,872	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	389,101	1	Payment term 90 days	Note 1	Note 1	148,251	-	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	712,417	1	Payment term 90 days	Note 1	Note 1	362,737	-	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	534,361	1	Payment term 90 days	Note 1	Note 1	225,019	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,236,734	2	Payment term 90 days	Note 1	Note 1	797,987	-	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	4,833,750	9	Payment term 90 days	Note 1	Note 1	3,215,690	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	5,334,027	10	Payment term 90 days	Note 1	Note 1	1,721,551	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	391,302	1	Payment term 90 days	Note 1	Note 1	144,257	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	2,319,473	4	Payment term 90 days	Note 1	Note 1	2,316,418	-	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	678,330	1	Payment term 90 days	Note 1	Note 1	236,527	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	769,935	1	Payment term 90 days	Note 1	Note 1	533,238	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	211,412	-	Payment term 90 days	Note 1	Note 1	134,264	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	631,442	1	Payment term 90 days	Note 1	Note 1	(447,838)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	699,527	1	Payment term 90 days	Note 1	Note 1	347,905	-	

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	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	$ 190,844	-	Payment term 90 days	Note 1	Note 1	$ 152,875	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	269,239	1	Payment term 90 days	Note 1	Note 1	155,398	-	
ScienBiziP Consulting Inc.	FG Innovation Company Limited	Subsidiary	Sales	121,387	45	Net 60 days	Note 1	Note 1	79,651	39	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	5,489,395	100	Payment term 90 days	Note 1	Note 1	6,472,256	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	536,740	10	Payment term 90 days	Note 1	Note 1	73,719	-	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	138,739	3	Net 180 days	Note 1	Note 1	57,958	2	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	634,525	13	Net 180 days	Note 1	Note 1	581,353	19	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	642,921	13	Net 60 days	Note 1	Note 1	446,018	14	
Jusda International Limited	IPL International Limited	Subsidiary	Sales	145,301	3	Net 60 days	Note 1	Note 1	37,081	1	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	138,479	3	Net 180 days	Note 1	Note 1	698,692	22	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	112,373	2	Net 30 days	Note 1	Note 1	25,180	1	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	681,796	100	Payment term 90 days	Note 1	Note 1	275,335	100	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,559,515	96	Net 100 days	Note 1	Note 1	1,181,807	97	
Big Innovation Company Ltd.	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	173,038	84	Net 30 days	Note 1	Note 1	9,902	88	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	230,061	6	90 days after validation	Note 1	Note 1	(172,462)	(8)	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	10,663,365	22	Payment term 75 days	Note 1	Note 1	4,423,828	17	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,914,716	16	Net 120 days	Note 1	Note 1	5,235,068	20	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	318,126	1	Payment term 30 days	Note 1	Note 1	(127,930)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	564,165	1	Net 75 days	Note 1	Note 1	386,707	1	

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
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	$ 18,715,460	98	Payment term 90 days	Note 1	Note 1	$ 8,940,732	100	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	359,023	2	Payment term 90 days	Note 1	Note 1	166,713	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	25,814,963	27	Payment term 90 days	Note 1	Note 1	12,157,399	30	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	72,974	-	Net 45 days	Note 1	Note 1	6,694	-	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	6,535,858	7	Net 60 days	Note 1	Note 1	4,842,229	12	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	3,487,923	4	Net 60 days	Note 1	Note 1	1,453,119	4	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	6,549,546	7	Net 45 days	Note 1	Note 1	5,324,974	13	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	472,913	1	Payment term 60 days	Note 1	Note 1	209,199	1	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	134,166	31	Net 90 days	Note 1	Note 1	61,387	30	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	107,908	25	Net 90 days	Note 1	Note 1	55,955	27	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,322,357	100	Net 60 days	Note 1	Note 1	1,087,348	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	103,545	-	Payment term 90 days	Note 1	Note 1	96,762	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	139,996	-	Net 90 days	Note 1	Note 1	151,751	1	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	28,260,072	98	Net 90 days	Note 1	Note 1	28,585,552	98	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	109,532	-	Net 30 days	Note 1	Note 1	40,800	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	87,263	-	Payment term 30 days	Note 1	Note 1	70,401	-	
Ur Materials Industry (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	Sales	134,250	9	Payment term 90 days	Note 1	Note 1	152,159	14	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	561,442	6	Payment term 90 days	Note 1	Note 1	760,815	9	

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
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	$ 243,860	3	Payment term 90 days	Note 1	Note 1	$ 225,745	3	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,374,697	88	Payment term 90 days	Note 1	Note 1	6,071,086	69	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	138,302	31	Net 60 days	Note 1	Note 1	115,410	19	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	231,099	-	Net 30 days	Note 1	Note 1	71,747	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	Sales	1,013,490	1	Net 90 days	Note 1	Note 1	911,408	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	583,048	1	Payment term 90 days	Note 1	Note 1	420,874	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	469,132	-	30 days after validation	Note 1	Note 1	300,267	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	751,497	1	Payment term 90 days	Note 1	Note 1	828,966	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	683,485	1	Net 30 days	Note 1	Note 1	608,573	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	573,324	1	Net 30 days	Note 1	Note 1	264,404	-	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	99,912,229	92	Payment term 30 days	Note 1	Note 1	121,396,657	94	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	276,173	-	Payment term 90 days	Note 1	Note 1	280,711	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	888,888	1	Net 90 days	Note 1	Note 1	721,693	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	1,110,707	1	Net 90 days	Note 1	Note 1	1,298,084	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	103,343	-	Net 30 days	Note 1	Note 1	117,923	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	122,852	-	Net 90 days	Note 1	Note 1	130,425	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	896,437	1	Net 30 days	Note 1	Note 1	882,578	1	

			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
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	$ 445,634	74	Payment term 90 days	Note 1	Note 1	$ 277,533	69	
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	102,694	15	Payment term 45 days	Note 1	Note 1	34,725	15	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	236,233	35	Payment term 45 days	Note 1	Note 1	74,271	32	
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	336,801	98	Net 90 days	Note 1	Note 1	176,815	96	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	1,945,859	26	Payment term 30 days	Note 1	Note 1	377,484	24	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	3,618,170	50	Payment term 30 days	Note 1	Note 1	(324,308)	(19)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	104,334	1	Payment term 30 days	Note 1	Note 1	19,624	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	656,257	9	Payment term 30 days	Note 1	Note 1	133,612	8	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Purchases	685,893	9	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,200,412	1	Payment term 90 days	Note 1	Note 1	471	-	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	185,092,510	98	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	976,279	1	Payment term 90 days	Note 1	Note 1	29	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	854,576	-	Payment term 90 days	Note 1	Note 1	866,329	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	202,742	-	Payment term 90 days	Note 1	Note 1	106,704	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	103,129	-	Payment term 90 days	Note 1	Note 1	36,078	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	711,636	1	Payment term 90 days	Note 1	Note 1	463,377	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	29,544,493	45	Payment term 90 days	Note 1	Note 1	26,767,070	68	

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
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	$ 33,736,755	51	Payment term 90 days	Note 1	Note 1	$ 10,247,664	26	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	837,088	1	Payment term 90 days	Note 1	Note 1	449,692	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	146,991	-	Payment term 90 days	Note 1	Note 1	137,090	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	Sales	105,934	-	Payment term 90 days	Note 1	Note 1	524,749	1	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	36,849,893	4	Payment term 90 days	Note 1	Note 1	22,939,976	5	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	21,052,560	2	Net 60 days	Note 1	Note 1	17,204,562	3	
Cloud Network Technology Singapore Pte. Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Subsidiary	Sales	116,168	-	Payment term 60 days	Note 1	Note 1	48,210	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	6,861,263	1	Net 180 days	Note 1	Note 1	14,941,669	3	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	10,025,863	1	Net 90 days	Note 1	Note 1	4,016,063	1	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	181,440	-	Net 60 days	Note 1	Note 1	130,522	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	4,453,176	-	Net 60 days	Note 1	Note 1	7,020,765	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,183,775	-	Payment term 90 days	Note 1	Note 1	717,468	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,187,222	-	Net 90 days	Note 1	Note 1	684,779	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,247,319	-	Payment term 30 days	Note 1	Note 1	668,022	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	5,965,558	1	Net 90 days	Note 1	Note 1	2,728,067	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	778,135	-	Net 60 days	Note 1	Note 1	254,921	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	243,124,586	26	Payment term 30 days	Note 1	Note 1	93,728,124	19	

			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.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	$ 2,269,009	-	Net 60 days	Note 1	Note 1	$ 1,013,453	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,109,403	-	Net 45 days	Note 1	Note 1	1,007,786	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	72,125,093	8	Net 180 days	Note 1	Note 1	49,860,607	10	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	291,274	-	Payment term 30 days	Note 1	Note 1	60,110	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	511,165	-	Payment term 60 days	Note 1	Note 1	943,043	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	49,325,256	5	Payment term 90 days	Note 1	Note 1	16,961,777	3	
Cloud Network Technology Singapore Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	161,971	-	Payment term 30 days	Note 1	Note 1	60,055	-	
Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	101,881	-	Net 30 days	Note 1	Note 1	51,600	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	16,178,436	2	Net 60 days	Note 1	Note 1	9,326,993	2	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	2,218,238	-	Payment term 60 days	Note 1	Note 1	570,549	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	6,274,306	17	Payment term 60 days	Note 1	Note 1	4,714,354	25	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	141,984	-	Payment term 60 days	Note 1	Note 1	287,353	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,486,735	13	Net 90 days	Note 1	Note 1	820,855	10	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	157,843	1	Net 90 days	Note 1	Note 1	137,208	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	483,871	4	Net 60 days	Note 1	Note 1	416,708	5	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,786,978	75	Net 45 days	Note 1	Note 1	6,167,488	74	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	438,048	4	Net 90 days	Note 1	Note 1	509,237	6	
Cloud Network Technology USA Inc.	Ingrasys Technology Inc.	Subsidiary	Sales	1,061	-	Net 45 days	Note 1	Note 1	852	-	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	111,598	-	Payment term 90 days	Note 1	Note 1	49,221	-	

			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 USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	$ 220,297	-	Net 45 days	Note 1	Note 1	$ 226,358	1	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	120,237	-	Net 45 days	Note 1	Note 1	66,146	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,807,250	4	Net 60 days	Note 1	Note 1	2,515,698	8	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	382,889	-	Net 30 days	Note 1	Note 1	140,736	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	306,673	-	Net 30 days	Note 1	Note 1	12,559	-	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	3,799,244	2	Net 30 days	Note 1	Note 1	3,120,998	2	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	241,599,451	98	Net 30 days	Note 1	Note 1	197,902,680	98	
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	186,279	12	Payment term 180 days	Note 1	Note 1	225,247	32	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	169,542	33	Payment term 90 days	Note 1	Note 1	49,644	-	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	87,508,950	60	Payment term 90 days	Note 1	Note 1	30,471,044	52	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	58,006,395	40	Net 60 days	Note 1	Note 1	28,488,587	48	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	909,613	5	Net 45 days	Note 1	Note 1	277,909	6	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	266,787	2	Payment term 60 days	Note 1	Note 1	62,271	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	300,099	2	Payment term 90 days	Note 1	Note 1	103,326	2	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	759,920	4	Net 45 days	Note 1	Note 1	175,812	4	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	697,319	4	Net 45 days	Note 1	Note 1	83,929	2	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	289,778	2	Net 45 days	Note 1	Note 1	44,641	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,752,856	10	Net 45 days	Note 1	Note 1	482,421	10	

			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
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	$ 1,325,599	8	Net 45 days	Note 1	Note 1	$ 471,268	10	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	102,122	1	Net 45 days	Note 1	Note 1	29,762	1	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	1,497,370	9	Net 45 days	Note 1	Note 1	94,246	2	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	1,898,689	11	Net 45 days	Note 1	Note 1	623,858	13	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,131,505	19	Net 45 days	Note 1	Note 1	1,357,509	27	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	365,451	2	Net 45 days	Note 1	Note 1	86,767	2	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	275,725	2	Net 45 days	Note 1	Note 1	37,606	1	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	180,320	1	Net 45 days	Note 1	Note 1	62,890	1	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	413,091	2	Net 45 days	Note 1	Note 1	142,575	3	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	837,131	5	Net 45 days	Note 1	Note 1	226,402	5	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	268,943	2	Net 45 days	Note 1	Note 1	136,971	3	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	3,198,692	90	Payment term 45 days	Note 1	Note 1	1,461,034	94	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	323,135	9	Payment term 30 days	Note 1	Note 1	89,839	6	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	769,519	14	Payment term 90 days	Note 1	Note 1	820,317	16	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	401,185	7	Payment term 90 days	Note 1	Note 1	121,820	2	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,447,155	44	Payment term 90 days	Note 1	Note 1	2,530,058	49	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	219,149	4	Payment term 90 days	Note 1	Note 1	176,716	3	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	358,436	6	Payment term 90 days	Note 1	Note 1	114,246	2	

			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 (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	$ 474,052	8	Payment term 90 days	Note 1	Note 1	$ 405,164	8	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	674,517	12	Payment term 90 days	Note 1	Note 1	639,340	12	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	174,551	3	Payment term 90 days	Note 1	Note 1	196,719	4	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	691,267	61	Payment term 90 days	Note 1	Note 1	50,020	30	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	317,996	28	Payment term 90 days	Note 1	Note 1	43,006	25	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	578,526	100	Payment term 30 days	Note 1	Note 1	80,993	100	
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	190,508	23	Payment term 60 days	Note 1	Note 1	131,686	45	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	127,566	75	Payment term 90 days	Note 1	Note 1	65,118	100	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	146,278	81	Net 60 days	Note 1	Note 1	106,547	78	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	6,253,367	100	Net 45 days	Note 1	Note 1	1,270,143	99	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	52,377,446	99	Payment term 60 days	Note 1	Note 1	30,768,848	99	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	272,862	1	Payment term 60 days	Note 1	Note 1	154,263	1	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	307,545	100	Payment term 120 days	Note 1	Note 1	219,072	100	
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	289,574	72	Payment term 180 days	Note 1	Note 1	129,685	32	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	113,453	7	Net 60 days	Note 1	Note 1	129,128	10	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	616,267	35	Net 60 days	Note 1	Note 1	519,847	39	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	Sales	651,682	38	Net 45 days	Note 1	Note 1	319,377	24	

			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	$ 473,504	100	Payment term 180 days	Note 1	Note 1	$ 297,075	100	
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	Sales	259,574	21	Payment term 60 days	Note 1	Note 1	214,475	23	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	9,584,021	24	Payment term 90 days	Note 1	Note 1	4,064,002	24	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	132,479	12	Payment term 30 days	Note 1	Note 1	68,104	10	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	147,105	13	Net 90 days	Note 1	Note 1	75,417	11	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	329,382	29	Net 30 days	Note 1	Note 1	262,667	38	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	136,708	12	Net 30 days	Note 1	Note 1	93,223	14	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	140,651	12	Net 30 days	Note 1	Note 1	78,420	11	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	133,304	-	Payment term 30 days	Note 1	Note 1	19,587,777	100	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	47,581,848	100	Payment term 30 days	Note 1	Note 1	1,342	-	
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	259,015	64	Payment term 90 days	Note 1	Note 1	58,951	49	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	506,915	85	Payment term 30 days	Note 1	Note 1	-	-	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	92,135	15	Payment term 30 days	Note 1	Note 1	-	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	14,470,464	100	Net 30 days	Note 1	Note 1	6,800,109	100	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	694,409	97	Payment term 90 days	Note 1	Note 1	-	-	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	10,769,857	97	Payment term 45 days	Note 1	Note 1	3,357,084	99	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	309,366	3	Payment term 45 days	Note 1	Note 1	31,888	1	
Joyspeed Global Cargo China Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	112,241	3	Payment term 120 days	Note 1	Note 1	64,063	3	

			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
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	$ 249,805	6	Payment term 120 days	Note 1	Note 1	$ 191,732	8	
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	Sales	249,850	100	Payment term 90 days	Note 1	Note 1	403,411	100	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	205,455	-	Payment term 90 days	Note 1	Note 1	233,901	1	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	200,296	-	Payment term 90 days	Note 1	Note 1	202,336	1	
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	59,902,433	99	Payment term 30 days	Note 1	Note 1	29,792,977	99	
Foxconn EV Property Development LLC	Foxconn EV System LLC	Subsidiary	Sales	110,005	100	Payment term 30 days	Note 1	Note 1	-	-	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	193,986	20	Net 90 days	Note 1	Note 1	79,638	9	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	659,392	68	Net 60 days	Note 1	Note 1	666,662	77	
SJN Logi Solutions Corporation	Sharp Jusda Logistics Corporation	Subsidiary	Sales	156,638	100	Payment term 30 days	Note 1	Note 1	28,993	100	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	86,141	4	Payment term 30 days	Note 1	Note 1	44,960	4	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,970,627	89	Payment term 30 days	Note 1	Note 1	1,140,022	93	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	306,516	39	Net 90 days	Note 1	Note 1	174,667	32	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,030,349	15	Payment term 60 days	Note 1	Note 1	2,007,315	12	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	17,144,779	85	Payment term 60 days	Note 1	Note 1	14,755,952	88	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	312,897	34	Payment term 30 days	Note 1	Note 1	140,562	20	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	1,229,585	15	Payment term 30 days	Note 1	Note 1	138,662	4	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	266,926	5	Payment term 100 days	Note 1	Note 1	293,789	11	

			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 Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	$ 14,183,606	9	Net 60 days	Note 1	Note 1	$ 9,321,482	23	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	458,590	-	Net 90 days	Note 1	Note 1	(212,165)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	863,522	1	Net 90 days	Note 1	Note 1	(418,722)	(1)	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	579,853	22	Payment term 60 days	Note 1	Note 1	178,588	16	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	3,536,752	8	Net 90 days	Note 1	Note 1	2,913,377	8	
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	3,997,023	9	Payment term 90 days	Note 1	Note 1	4,065,937	11	
Fukang Technology Company Limited	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	5,270,169	11	Net 90 days	Note 1	Note 1	5,361,034	15	

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

June 30, 2024

Table 7

Expressed in thousands of TWD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 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	$ 19,042,045	2	$ 2,155,848	Subsequent Collection	$ 3,618,936	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	67,483,914 (Shown as other receivables) (Note)		9,970,029	Subsequent Collection	14,104,872	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	142,094,666 (Shown as other receivables) (Note)		849	Subsequent Collection	54,155,663	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	48,101,807 (Shown as other receivables) (Note)		168	Subsequent Collection	18,018,844	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	164,198,432 (Shown as other receivables) (Note)		10,030,245	Subsequent Collection	29,962,384	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	45,220,977 (Shown as other receivables) (Note)		-	-	13,287,209	-
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	43,571,335 (Shown as other receivables) (Note)		-	-	16,224,038	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	30,907,148	7	-	-	11,779,451	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	7,077,334	4	448,149	Subsequent Collection	2,651,156	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	8,365,316	2	234,258	Subsequent Collection	1,526,475	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	3,380,880	3	3,380,880	Subsequent Collection	2,159	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 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.	Foxconn Japan Co., Limited	Subsidiary	$ 936,539	3	$ 387,048	Subsequent Collection	$ 280,513	$ -
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	161,179	3	-	-	61,585	81
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	236,946	3	-	-	69,351	118
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	2,241,539	3	1,463,786	Subsequent Collection	862,168	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	556,714	3	-	-	156,534	278
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	118,807	5	-	-	113,212	59
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	235,952	9	-	-	141,365	-
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	757,019	3	-	-	136,401	379
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	195,200	4	134,063	Subsequent Collection	74,119	98
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	858,859	-	858,859	Subsequent Collection	-	858,859
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	1,307,786	9	-	-	1,301,655	654
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	298,299	1	-	-	180,826	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	103,428	-	32,163	Subsequent Collection	32,163	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	80,852	4	56,345	Subsequent Collection	56,345	-
Ambit Microsystem (Shanghai) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	121,457	-	115,398	Subsequent Collection	115,398	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	811,717	3	43	Subsequent Collection	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	20,572,946	3	1,869,123	Subsequent Collection	1,370,046	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	130,390	8	-	-	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	29,359,790	6	14,130,392	Subsequent Collection	7,143,362	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	251,701	5	138,620	Subsequent Collection	16,283	-
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	213,669	-	212,281	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 2,524,083	1	$ 1,260,078	Subsequent Collection	$ -	$ -
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	301,886	2	-	-	152,625	-
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	428,268	1	-	-	-	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	993,691	4	-	-	241,308	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	11,630,259	3	-	-	-	-
Shenzhen Futaihong Precision Industrial Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	130,773	2	-	-	-	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	506,919	5	-	-	49,781	-
FIH Precision Electronics (Langfang) Co., Ltd.	Fushan Technology (Vietnam) Limited Liability Company	Subsidiary	150,715	2	-	-	-	-
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	256,579	4	-	-	74,848	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	489,159	-	-	-	489,159	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	1,399,839	5	-	-	195,934	525
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,347,120	3	-	-	-	-
Futaijing Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	178,966	4	-	-	-	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	6,199,670	2	-	-	6,774	-
Hengyang Futaihong Precision Industry Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	105,508	3	-	-	-	-
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	184,705	-	-	-	184,705	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	123,688	1	29,468	Subsequent Collection	33,847	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	358,165	1	-	-	-	-
Foxconn Technology Group Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	158,027	-	21,442	Subsequent Collection	21,506	-
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	122,108	-	12,472	Subsequent Collection	14,488	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	6,522,155	1	5,202,393	Subsequent Collection	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	2,668,848	1	-	-	1,600,604	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date		Allowance for doubtful accounts	
						Amount	Action taken				
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	$	978,641	1	$ -	-	$	47,709	$	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary		15,912,240	2	-	-		2,678,644		-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary		1,950,417	1	-	-		726,647		-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary		147,126	1	-	-		99,729		-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary		966,890	1	-	-		-		-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary		136,789	7	39,537	Subsequent Collection		-		-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary		3,755,150	6	151,999	Subsequent Collection		-		-
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary		3,701,716	1	2,813,682	Subsequent Collection		-		-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary		5,495,762	1	-	-		2,712,737		-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		798,318	1	262,127	Subsequent Collection		236,517		-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary		685,948	-	-	-		-		-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary		259,344	10	-	-		-		-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		317,528	1	-	-		-		-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary		441,007	1	-	-		-		-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary		874,430	1	-	-		216,043		-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary		924,281	1	-	-		175,301		-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary		127,087	2	-	-		-		-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary		440,607	2	-	-		-		-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary		169,193	-	-	-		169,193		-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		315,301	3	-	-		315,301		-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary		186,800	-	-	-		31,083		-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary		122,275	2	-	-		76,210		-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary		118,237	-	-	-		31,730		-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	$ 1,510,264	-	$ -	-	$ 54,113	$ -
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	4,503,646	3	1,930,301	Subsequent Collection	-	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	352,032	4	267,522	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	9,610,037	3	3,436,562	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	834,610	1	-	-	273,048	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	878,634	1	-	-	92,659	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	7,938,302	1	-	-	3,095,078	2,977
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	152,808	1	128,415	Subsequent Collection	-	57
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	199,558	1	-	-	21,093	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	300,049	2	1,126	Subsequent Collection	300,049	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	551,068	1	-	-	495,492	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	720,207	2	-	-	167,842	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	385,682	2	-	-	23,149	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	224,330	1	14,867	Subsequent Collection	113,937	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	10,590,654	-	10,590,654	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	30,008,220	-	15,679,916	Subsequent Collection	11,640,305	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	490,785	-	34,411	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	100,687	1	903	Subsequent Collection	4,707	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	314,249	1	48,197	Subsequent Collection	70,677	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	145,416	-	142,065	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	45,909,259	1	3,418	Subsequent Collection	15,839,313	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	$ 949,000	2	$ 92,814	Subsequent Collection	$ 177,466	$ -
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	609,765	-	260,862	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	4,910,864	1	1,509,232	Subsequent Collection	947,292	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	195,707	1	-	-	85,884	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	697,679	1	-	-	103,229	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	1,694,347	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	179,707	5	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	2,630	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	164	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	10,093,089	6	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,752,902	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	164	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	117,960	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,780,688	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	2,934,263	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	52,059	4	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	168,540	-	24,982	Subsequent Collection	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	192,393,032	1	61,858,829	Subsequent Collection	36,466,949	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	31,977,824	2	1,548,515	Subsequent Collection	4,378	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	227,624	1	-	-	53,785	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	181,308	1	61,931	Subsequent Collection	27,709	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,062,861	2	621,886	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	$ 161,139	1	$ -	-	$ 16,410	$ -
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	166,747	-	-	-	112,308	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	18,351,583	1	8,726,358	Subsequent Collection	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	16,322,933	2	8,260,113	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	8,470,185	-	4,703,139	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	24,467	-	24,467	Subsequent Collection	7,716	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	202,364,172	1	46,048	Subsequent Collection	83,440,406	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	2,200,309	1	-	-	278,774	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	18,207,323	-	6,636,302	Subsequent Collection	1,137,614	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	8,065,426	1	1,476,819	Subsequent Collection	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	21,883,377	1	381,498	Subsequent Collection	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	34,312,058	2	-	-	-	-
Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	65,130,190 (Shown as other receivables) (Note)	-	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	12,633,503	-	-	-	8,628,418	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	538,162	1	133,520	Subsequent Collection	101,752	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	944,197	1	283,163	Subsequent Collection	315,394	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	60,924,382	1	-	-	2,996,451	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	4,283,309	1	-	-	135,429	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	501,445	-	174	Subsequent Collection	17,222	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Simply Smart Limited	Mega Well Limited	Subsidiary	$ 188,988	1	$ 97,359	Subsequent Collection	$ -	$ -
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,551,010	1	730,742	Subsequent Collection	324,500	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	2,629,256	1	1,188,890	Subsequent Collection	649,000	-
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	150,426	1	-	-	54,566	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Competition Team Ireland Limited	Subsidiary	799	6	-	-	-	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	771,551	3	429,276	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	16,793,797	1	5,950,374	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	200,280	1	141,514	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	173,388	4	-	-	173,388	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	430,647	4	131,253	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	872,872	4	1,920	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	148,251	4	2,420	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	419,451	5	-	-	419,451	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	362,737	4	307,618	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	225,019	5	-	-	225,019	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	797,987	4	471,205	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	3,215,690	4	2,056,368	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	1,721,551	8	45,844	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	117,703	3	-	-	117,703	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	144,257	7	12,092	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,316,418	2	1,395,097	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	236,527	6	4,666	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	$ 533,238	3	$ -	-	$ 533,238	$ 200
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	134,264	2	42,931	Subsequent Collection	-	50
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	347,905	3	-	-	347,905	130
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	152,875	4	-	-	152,875	57
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	155,398	4	275	Subsequent Collection	-	58
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	6,472,256	3	4,579,351	Subsequent Collection	-	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	581,353	-	-	-	103,737	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	446,018	1	-	-	131,671	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	120,191	-	-	-	-	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	698,692	-	-	-	33,382	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	275,335	7	44,257	Subsequent Collection	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,181,807	1	-	-	273,887	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	4,423,828	1	-	-	1,962,031	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,235,068	1	-	-	1,383,492	-
eCMMS Precision Singapore Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	127,158	-	127,158	Subsequent Collection	-	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	386,707	1	38,360	Subsequent Collection	163,785	145
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	8,940,732	4	13,700	Subsequent Collection	-	-
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	166,713	3	83,737	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	12,157,399	2	11,655,710	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	4,842,229	1	4,252,887	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,453,119	2	538,441	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	5,324,974	1	5,031,099	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	209,199	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 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 (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	$ 1,087,348	1	$ -	-	$ -	$ -
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	96,762	6	339	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	151,751	10	36,454	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	28,585,552	7	10,660,851	Subsequent Collection	-	-
Ur Materials Industry (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	152,159	1	-	-	54,000	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	760,815	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	122,248	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	225,745	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	119,808	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	6,071,086	1	-	-	-	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	115,410	-	-	-	19,409	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	29,732	-	-	-	19,992	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen Futaihong Precision Industrial Co., Ltd.	Subsidiary	911,408	3	24,998	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	420,874	2	21,550	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	300,267	2	194,616	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	828,966	1	40,216	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	608,573	2	387,103	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	264,404	2	45,465	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	121,396,657	2	43,560,875	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	280,711	2	3,506	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	721,693	2	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	1,298,084	2	113,395	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	117,923	3	54,854	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	$ 130,425	1	$ 2,537	Subsequent Collection	$ -	$ -
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	882,578	1	612,192	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	277,533	1	-	-	110,691	-
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	176,815	2	3,310	Subsequent Collection	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	377,484	2	-	-	376,633	142
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	133,612	2	-	-	133,612	50
Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	64,022,968	-	456,840	Subsequent Collection	28,293,263	-
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	866,329	1	860,968	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	106,704	2	16,821	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	463,377	3	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	26,767,070	2	3,319,090	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	10,247,664	7	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	449,692	5	170,219	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	137,090	4	20,342	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	524,749	-	50,324	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	22,939,976	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	17,204,562	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	14,941,669	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	4,016,063	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	130,522	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	7,020,765	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	717,468	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	684,779	3	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 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 Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	$ 668,022	2	$ -	-	$ -	$ -
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,728,067	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	254,921	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	93,728,124	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,013,453	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	1,007,786	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	49,860,607	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	943,043	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	16,961,777	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	9,326,993	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria de Eletronicos Ltda.	Subsidiary	127,346	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	570,549	4	-	-	-	214
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,714,354	1	2,028,422	Subsequent Collection	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	287,353	1	277,112	Subsequent Collection	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	820,855	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	137,208	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	416,708	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	6,167,488	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	509,237	3	-	-	-	-
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	226,358	1	5,540	Subsequent Collection	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,515,698	2	391,794	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	140,736	3	4,561	Subsequent Collection	-	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	3,120,998	1	2,926,153	Subsequent Collection	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	197,902,680	1	25,285,819	Subsequent Collection	-	-
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	225,247	-	-	-	48,168	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	151,978	-	-	-	14,300	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
AFE, Inc.	FII USA Inc.	Subsidiary	$ 223,825	-	$ 223,825	Subsequent Collection	$ -	$ -
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	30,471,044	2	2,326,191	Subsequent Collection	19,000,435	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	28,488,587	1	9,390,101	Subsequent Collection	3,167,863	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	277,909	2	-	-	230,514	-
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	103,326	-	-	-	89,765	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	175,812	2	-	-	83,166	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	482,421	2	-	-	340,314	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	471,268	2	-	-	269,043	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	623,858	1	-	-	353,532	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,357,509	2	-	-	622,619	-
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	142,575	2	-	-	130,134	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	226,402	3	-	-	164,618	-
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	136,971	1	-	-	5,635	51
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	1,461,034	2	778,936	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	820,317	2	302,779	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	121,820	3	68,700	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,530,058	2	1,147,698	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	176,716	3	96,684	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	114,246	4	863	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	405,164	3	128,399	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	639,340	4	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	196,719	2	126,390	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	$ 80,993	7	$ -	-	$ -	$ -
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	131,686	-	-	-	-	-
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	106,547	1	-	-	38,872	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	1,270,143	10	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	30,768,848	4	35,139	Subsequent Collection	-	-
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	154,263	2	-	-	-	-
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	219,072	1	-	-	-	-
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	129,685	1	-	-	45,296	49
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	129,128	10	59,938	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	519,847	10	106,758	Subsequent Collection	-	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	319,377	3	301,818	Subsequent Collection	-	-
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	297,075	1	-	-	-	-
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	214,475	-	-	-	-	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	4,064,002	2	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	262,667	2	54,064	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	122,633	1	9,367	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	19,587,777	-	-	-	1,088,182	-
Ingrasys Technology Mexico S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Subsidiary	7,702	4	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	73,961	2	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	23,722	3	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	6,800,109	1	-	-	2,374,546	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	3,357,084	3	2,050,112	Subsequent Collection	-	-
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	31,888	10	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	191,732	1	-	-	26,514	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	$ 403,411	1	$ -	-	$ -	$ -
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	233,901	3	-	-	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	202,336	3	-	-	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	29,792,977	3	10,389,965	Subsequent Collection	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	666,662	1	-	-	-	-
NSG Technology Inc.	Mega Well Limited	Subsidiary	44,960	3	44,665	Subsequent Collection	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	1,140,022	2	764,741	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	174,667	1	-	-	70,692	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	2,007,315	-	1,011,851	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	14,755,952	-	6,303,902	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	140,562	1	-	-	-	-
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	138,662	8	-	-	138,662	-
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	293,789	1	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	9,321,482	1	-	-	1,729,792	-
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	178,588	2	-	-	142,244	-
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	2,913,377	1	-	-	1,273,955	-
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	4,065,937	1	-	-	-	-
Fukang Technology Company Limited	Foxconn Singapore Pte. Ltd.	Subsidiary	5,361,034	1	-	-	-	-

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 six months ended June 30, 2024

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	$ 113,161,005	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	94,252,151	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	67,483,914	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	48,101,807	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	164,198,432	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	142,094,666	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	133,518,741	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	80,233,839	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	45,220,977	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	290,880,314	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	248,827,049	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Other receivables	43,571,335	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	165,712,998	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts payable	49,063,449	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	420,745,305	Note 3	15
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts payable	212,148,264	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	33,001,710	Note 3	1
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	35,398,977	Note 3	1
1	Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	49,049,327	Note 3	2
2	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	56,532,046	Note 3	2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	34,549,777	Note 3	1
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	165,273,542	Note 3	6
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts receivable	45,909,259	Note 3	1
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	239,529,330	Note 3	8
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	192,393,032	Note 3	5
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	87,812,888	Note 3	3
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	531,474,178	Note 3	18
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	202,364,172	Note 3	5
6	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	54,536,968	Note 3	2
7	Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	65,130,190	Note 3	2

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 4)
8	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	$ 146,241,194	Note 3	5
8	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	60,924,382	Note 3	2
9	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	99,912,229	Note 3	3
9	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	121,396,657	Note 3	3
10	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	185,092,510	Note 3	6
10	Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	64,022,968	Note 3	2
11	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	29,544,493	Note 3	1
11	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	33,736,755	Note 3	1
12	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	36,849,893	Note 3	1
12	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	243,124,586	Note 3	8
12	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	93,728,124	Note 3	2
12	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	72,125,093	Note 3	3
12	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Accounts receivable	49,860,607	Note 3	1
12	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	49,325,256	Note 3	2
13	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	241,599,451	Note 3	8
13	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	197,902,680	Note 3	5
14	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	87,508,950	Note 3	3
14	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	58,006,395	Note 3	2
15	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	52,377,446	Note 3	2
16	Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	47,581,848	Note 3	2
17	Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	59,902,433	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: Part of the above transactions with related parties were based on the financial statements of the company for the same period which was not reviewed by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees
June 30, 2024

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2024	Initial investment amount: Balance as at December 31, 2023	Shares held as at June 30, 2024: Number of shares	Shares held as at June 30, 2024: Ownership (%)	Shares held as at June 30, 2024: Book value	Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	$ 202,550,710	$ 202,550,710	7,114,682,240	100	$1,605,930,521	$ 56,295,481	$ 56,142,309	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	29,985,027	(32,136,848)	(6,550,848)	Note 1、6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	21,489,444	21,489,444	615,761,088	100	28,618,242	364,745	371,453	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	30,590,025	685,070	671,055	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	6,497,500	5,497,500	1,633,630,000	100	28,506,827	797,062	797,062	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	12,548,974	81,399	81,399	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	69,538,208	4,024,873	4,024,873	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	13,263,846	735,561	735,561	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 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	$ 1,187,626	$ 37,614	$ 37,414	
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	1,306,741	52,964	52,958	
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	10,695,270	1,668,490	157,017	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	71,996,349	1,678,632	2,159,043	
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	6,032,415	(330,710)	(330,710)	
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	6,099,846	65,542	65,542	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	64,536,977	52,733,481	2,939,384,174	100	74,495,650	4,894,531	4,562,166	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	2,105,016	2,105,016	69,792,817	100	298,538	617	617	
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	3,001,035	527,881	93,640	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	9,313,870	38,571	38,571	
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	1,020,051	39,248	29,358	

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2024	Initial investment amount: Balance as at December 31, 2023	Shares held as at June 30, 2024: Number of shares	Shares held as at June 30, 2024: Ownership (%)	Shares held as at June 30, 2024: Book value	Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
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	$ 153,234	$ 170,732	$ (6,187)	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	5,491,589	(27,166)	(23,695)	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	-	216,110	2,567,039	4,106	
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	8,416,396	(729,039)	(301,464)	Note 7
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, development, design, manufacture and sale 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	3,359,707	(595,553)	(595,553)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Ev Singapore Holdings Pte. Ltd.	Singapore	Investment holding	11,756,735	-	361,183,629	100	11,674,709	(29,912)	(29,912)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		420,422	420,422	-	-	347,172	134,305	47,913	Note 1、9

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2024	Initial investment amount: Balance as at December 31, 2023	Shares held as at June 30, 2024: Number of shares	Shares held as at June 30, 2024: Ownership (%)	Shares held as at June 30, 2024: Book value	Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 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	$ 15,822,585	$ (32,136,848)	$ (3,503,487)	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	21,441,261	1,668,490	314,892	Note 2、10
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	856,196	527,881	25,735	Note 3、10
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	2,033,670	1,241,779	178,790	Note 10
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	6,378,530	2,567,039	292,098	Note 8、10
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	27,246	(258)	(258)	Note 10
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	972,500	970,000	60,260,000	100	94,946	(467)	(467)	Note 10
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	920,961	65,796	65,796	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
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	37,689,085	21	$ 478,153	$ 53,541	$ 13,958	Note 10
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	546,372	213	363	Note 10
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	191,448	(21,233)	(6,266)	Note 10
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	863,923	1,019,788	19,010,714	20	388,144	(114,869)	(22,108)	Note 10
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	1,691,736	66,134	29,760	Note 10
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	1,146,966	33,050	33,050	Note 10
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	116,848	(729,039)	(4,185)	Note 7、10
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	3,634,262	(27,447)	(12,159)	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 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		$ 5,472,932	$ 4,722,849	-	-	$ 5,253,022	$ (795,953)	$ (184,704)	Note 9

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 26.81% of Ennoconn Corporation's outstanding shares.

Note 9: Due to the amount is insignificant, combined disclosure is adopted.

Note 10: 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 11: 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 six months ended June 30, 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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 2,232,560	(2)	$ -	$ -	$ -	$ -	$ (35,107)	64.44	$ (22,605)	$ 7,858,928	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,779,056	(2)	162,250	-	-	162,250	65,698	100	65,698	691,602	141,482	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,792,974	(2)	-	-	-	-	(929,725)	64.44	(598,634)	12,321,320	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,974,258	(2)	97,350	-	-	97,350	42,419	100	42,419	1,729,362	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,114,660	(2)	-	-	-	-	263,256	64.44	169,506	7,581,471	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	552,434	(2)	-	-	-	-	9,227	100	9,227	818,085	-	Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,447,270	(2)	162,250	-	-	162,250	787,229	71.05	559,326	6,827,769	231,693	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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	$ 1,557,600	(2)	$ -	$ -	$ -	$ -	$ 197,979	71.05	$ 140,664	$ 11,889,442	$ -	Note 2
Foxconn Technology Group Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,484,050	(2)	-	-	-	-	4,009,152	100	4,009,152	142,723,834	1,136,399	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,023,800	(2)	1,817,200	-	-	1,817,200	119,488	71.05	84,896	3,884,049	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	389,400	(2)	-	-	-	-	12,248	100	12,248	835,597	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	373,175	(2)	-	-	-	-	21,923	100	21,923	1,235,196	70,417	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,143,825	(2)	-	-	-	-	484,530	100	484,530	11,994,507	88,264	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,737,700	(2)	941,050	-	-	941,050	32,084	100	32,084	7,328,576	-	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	186,588	(2)	-	-	-	-	67,548	100	67,548	508,122	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	21,644,150	(2)	11,389,950	-	-	11,389,950	(470,155)	100	(470,155)	33,114,431	-	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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 1,395,350	(2)	$ 1,395,350	$ -	$ -	$ 1,395,350	$ 1,627,871	100	$ 1,627,871	$ 15,700,152	$ -	Note 2
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	11,313,393	(2)	-	-	-	-	191,007	100	191,007	18,209,075	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,844,250	(2)	811,250	-	-	811,250	1,237,636	100	1,237,636	23,284,964	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	-	(2)	-	-	-	-	(1,961)	100	(1,961)	—	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,713,360	(2)	-	-	-	-	(5,793)	64.44	(3,730)	110,729	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	386,716	(2)	-	-	-	-	35,982	70	25,187	402,484	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	-	(2)	162250	-	-	162250	5	100	5	-	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,475,064	(2)	1,063,964	-	-	1,063,964	278,518	100	278,518	6,050,338	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	5,056,166	(2)	21,093	-	-	21,093	168,118	100	168,118	7,169,647	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,219,040	(2)	-	-	-	-	43,653	100	43,653	5,431,154	-	Note 2

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Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	$ 8,638,190	(2)	$ 5,516,500	$ -	$ -	$ 5,516,500	$ 670,806	71.05	$ 476,608	$ 10,012,649	$ -	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	15,365,075	(2)	2,332,979	-	-	2,332,979	4,434,824	100	4,434,824	58,487,724	-	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	10,071,421	(2)	-	-	-	-	3,490,744	27.33	954,062	26,284,225	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,433,750	(2)	-	-	-	-	(82,469)	64.44	(53,100)	1,673,094	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,429,975	(2)	-	-	-	-	(723,753)	64.44	(466,012)	6,959,540	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	649,000	(2)	-	-	-	-	9,674	100	9,674	728,643	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,501,360	(2)	6,259,605	-	-	6,259,605	1,268,790	100	1,268,790	29,000,973	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,275,386	(2)	-	-	-	-	1,587,946	100	1,587,946	54,950,250	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	567,875	(2)	-	-	-	-	51,954	64.44	33,452	339,860	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,038,400	(2)	-	-	-	-	(25,081)	100	(25,081)	1,019,352	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,947,000	(2)	1,947,000	-	-	1,947,000	(42,424)	100	(42,424)	877,917	-	Note 2

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Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	$ 1,666,136	(2)	$ -	$ -	$ -	$ -	$ 2,689	69.23	$ 1,862	$ 1,183,176	$ -	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	15,106,060	(2)	8,599,250	-	-	8,599,250	2,717,927	100	2,717,927	42,440,641	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,731,750	(2)	3,731,750	-	-	3,731,750	31,870	100	31,870	2,932,332	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	373,175	(2)	324,500	-	-	324,500	2,668	100	2,668	401,491	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	12,006,500	(2)	12,006,500	-	-	12,006,500	14,051,632	100	14,051,632	354,784,846	-	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	27,943	(2)	-	-	-	-	6,215	26.47	1,645	40,034	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	380,047	(2)	64900	-	-	64900	(97,519)	5.76	-	64,900	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,186,593	(2)	6,186,593	-	-	6,186,593	171,931	100	171,931	11,562,280	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	443,139	(2)	84,370	-	-	84,370	(9)	8.88	-	84,370	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	64,900,000	(2)	55,165,000	-	-	55,165,000	9,670,234	100	9,670,234	171,551,888	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	30,827,500	(2)	16,225,000	-	-	16,225,000	4,699,366	100	4,699,366	93,772,897	-	Note 2

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Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	$ 1,298,000	(2)	$ 324,500	$ -	$ -	$ 324,500	$ 205,985	71.05	$ 146,352	$ 2,020,371	$ -	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,905,900	(2)	551,650	-	-	551,650	58,854	100	58,854	2,194,071	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	486,750	(2)	486,750	-	-	486,750	32,851	100	32,851	380,381	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,687,400	(2)	1,687,400	-	-	1,687,400	27,322	100	27,322	2,895,489	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,622,500	(2)	1,298,000	-	-	1,298,000	(85,385)	100	(85,385)	1,040,597	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,622,500	(2)	-	-	-	-	18,997	64.44	12,232	954,033	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,874,447	(2)	994,237	-	-	994,237	(104,710)	100	(104,710)	376,046	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,784,750	(2)	1,784,750	-	-	1,784,750	(33,258)	100	(33,258)	916,158	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	649,000	(2)	-	-	-	-	6,585	64.44	4,240	1,398,141	-	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	1,233,100	(2)	1,233,100	-	-	1,233,100	44,081	100	44,081	4,199,240	-	Note 2

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Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	$ -	(2)	$ 128,955	$ -	$ -	$ 128,955	$ -	-	$ -	$ -	$ -	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	194,700	(2)	-	-	-	-	1,292	100	1,292	236,368	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	11,640,766	(2)	827,475	-	-	827,475	(499,414)	22.54	(112,568)	7,411,985	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	268,912	(2)	179,124	-	-	179,124	(1,011)	100	(1,011)	183,958	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	519,849	(2)	441,872	-	-	441,872	(3,520)	85	(2,992)	325,666	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	51,920	(2)	51,920	-	-	51,920	(624)	85	(530)	47,491	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipment	6,490	(2)	-	-	-	-	362	100	362	240,058	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	142,780	(2)	-	-	-	-	2,377	51	1,212	498,804	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,330,450	(2)	1330450	-	-	1,330,450	4,568	99.53	4,547	722,319	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	97,350	(2)	-	-	-	-	159,739	71.05	113,495	469,203	-	Note 2

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Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	$ 1,849,095	(2)	$ 649,000	$ -	$ -	$ 649,000	$ 3,178	100	$ 3,178	$ 494,142	$ -	Note 2
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	389,400	(2)	389,400	-	-	389,400	121,546	100	121,546	1,636,836	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	88,311,231	(2)	27,920,944	-	-	27,920,944	38,410,329	84.07	32,930,603	520,628,347	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)	486,750	-	-	486,750	-	-	-	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	444,500	(2)	89,125	-	-	89,125	(7,647)	100	(7,647)	709,115	-	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	10,055,081	(2)	1,657,221	-	-	1,657,221	1,238,560	63.95	792,064	17,261,410	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	461,391	(2)	-	-	-	-	(3,484)	29.63	3,629	221,052	-	Note 2

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Charming International Leasing Co., Ltd.	Financial leasing	$ 1,101,088	(2)	$ 243,375	$ -	$ -	$ 243,375	$ 22,085	100	$ 22,085	$ 1,743,872	$ -	Note 2
Kunshan Nanoplus Green Energy Environmental Protection 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.	668,177	(2)	64,900	-	-	64,900	-	9.45	-	64,900	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,577	(2)	21,251	-	-	21,251	(175)	40	(70)	-	-	Note 2、3
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	811,250	(2)	811,250	-	-	811,250	260,167	100	260,167	1,961,130	-	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	366,115	(2)	292,050	-	-	292,050	-	53.97	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	227,150	-	-	227,150	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	389,400	(2)	389,400	-	-	389,400	1,017	100	1,017	607,631	-	Note 2

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Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	$ -	(2)	$ 448,941	$ -	$ -	$ 448,941	$ -	-	$ -	$ -	$ -	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	217,528	(2)	259,600	-	-	259,600	2,741	100	2,741	322,842	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	-	(2)	4,541	-	-	4,541	(6,867)	5	-	-	-	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	973,500	(2)	142,780	-	-	142,780	(12,190)	96.23	(11,731)	150,944	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	573,137	(2)	97,350	-	-	97,350	-	6.38	-	97,350	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	8,890	(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	340,725	(2)	340,725	-	-	340,725	22,384	96.23	21,541	372,453	-	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	$ 2,124,488	(2)	$ 1,135,750	$ -	$ -	$ 1,135,750	$ 163,809	100	$ 163,809	$ 3,554,201	$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,135,750	(2)	1,135,750	-	-	1,135,750	(9,229)	100	(9,229)	1,331,619	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialised 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	5,207,427	(2)	8,112,500	-	-	8,112,500	14,539	83.13	12,086	4,053,133	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	973,500	(2)	973,500	-	-	973,500	6,514	100	6,514	1,001,237	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,251,114	(2)	12,006,500	-	-	12,006,500	(147,351)	100	(147,351)	10,321,100	-	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	431,219	(2)	121,688	-	-	121,688	167,403	100	167,403	1,538,901	-	Note 2

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					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	$ 26,503	(2)	$ -	$ -	$ -	$ -	$ (9,242)	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	3,996,633	(2)	-	-	-	-	42,019	100	42,019	4,128,199	-	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	88,900	(2)	66,146	-	-	66,146	5,639	100	5,639	231,676	-	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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 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)	$ 5,516,500	$ -	$ -	$ 5,516,500	$ -	-	$ -	$ -	$ -	Note 2
Qukuailian Information and Technology (Shenzhen) Ltd.	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	206,140	(2)	129,768	-	-	129,768	2,345	53.33	1,251	43,156	-	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	151,055	(2)	-	-	-	-	(14,369)	64.44	(9,252)	(763,378)	-	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	13,817,726	(2)	42,798	-	-	42,798	-	3.3	-	42,798	-	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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 328,053	(2)	$ -	$ -	$ -	$ -	$ 46,014	35.53	$ 16,346	$ 291,185	$ -	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
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	9,979	(2)	5,014	-	-	5,014	-	50	-	-	-	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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 743,031	(2)	$ -	$ -	$ -	$ -	$ 1,142	37.96	$ 434	$ 281,836	$ -	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
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	1,528,014	(2)	-	-	-	-	(71,808)	100	(71,808)	315,763	-	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

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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	$ 5,156	(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	551,650	(2)	-	-	-	-	172,402	22.54	38,859	159,683	-	Note 2
Li Ding Semiconductor Technology (Shenzhen) Co., Ltd	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	3,193,098	(2)	-	-	-	-	(958,931)	25.05	(240,247)	1,285,717	-	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	407,006	(2)	-	-	-	-	17,063	21.95	341	81,450	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	200,247	(2)	-	-	-	-	(25,000)	23.06	(5,764)	39,259	-	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	162,802	(2)	-	-	-	-	(102,380)	20.95	(20,861)	14,876	-	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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	$ -	(2)	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 2
Qingdao New Code Technology Co., Ltd.	Design of IC packaging and testing; sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	1,955,559	(2)	-	-	-	-	(512,648)	20.18	(76,381)	317,261	-	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,144,041	(2)	-	-	-	-	(656,439)	71.05	(466,400)	(3,339,106)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,326,665	(2)	-	-	-	-	413,936	100	413,936	2,764,612	-	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.	57,052	(3)	-	-	-	-	-	0.82	-	71,120	-	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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 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.	$ 16,857	(2)	$ -	$ -	$ -	$ -	$ -	10.08	$ -	$ 2,388	$ -	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.	3,879,857	(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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 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.	$ 384,580	(2)	$ -	$ -	$ -	$ -	$ -	32.22	$ -	$ 123,912	$ -	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.	6,167,088	(2)	-	-	-	-	-	2.47	-	438,075	-	Note 2
FIT Voltaira Shanghai Co. Ltd. (Formerly: 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)	-	-	-	-	(45,051)	71.05	(32,009)	534,634	-	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 six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 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
Others	Other	7,119,812	(2)	795,025	-	-	795,025	123,920	-	57,974	7,815,770	-	Note 7、8

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 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.	$ 212,374,629	$ 409,260,730	$ -

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 was revoked in 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 June 30, 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 June 30, 2024.

Note 7: The Company was approved by Investment Commission, MOEA of an investment of US$12,719,424 in SFA Semicon (Suzhou) Co., Ltd. which has not been invested as of June 30, 2024.

Note 8: Since the list company including ShunSin Technology Holdings Limited and Eson Precision Ind. Co., Ltd. have not yet announced the second quarter financial information, the Mainland China investment information is consolidated disclosed.

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.

47、The Company was approved by Investment Commission, MOEA of an investment of US$10,000,000 in Dong Guan Hong Song Precision Component Co., Ltd. which was liquidated in 2024.

48、The Company was approved by Investment Commission, MOEA of an investment of US$8,011,094 in Antec Automotive Electric System (Kunshan) Co., Ltd., which was liquidated in 2024.

49、The Company was approved by Investment Commission, MOEA of an investment of US$139,950 in Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd., which was liquidated in 2024.

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 Joyspeed Global Cargo Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Topone Logistics Co., Ltd., Shanghai Wang Hui Trading Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Shanghai Ketai Huajie Investment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Shan Hai Pengzhan Investment Co., Ltd., Zhongshan InnoCloud Intellectual Property Services Co., Ltd., Polight Technology (Foshan) Co., Ltd., Ur New Materials Technology (Wuhan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Inner Mongolia Guijinyuan Supply Chain Management Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Inner Mongolia Kaopu Supply Chain Management Co., Ltd., Inner Mongolia Topone Logistics Co., Ltd., InnoPower Beijing Technology Co., Ltd., Beijing Fusharp Electronic Commerce Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Beijing Topone Logistics Co., Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Nantong ScienBizip Intellectual Property Agency Co., Ltd., MingYang Real Estate Development (Kunshan) Co., Ltd., JiaShan PV Technology Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Jiaxing Zhixie Trading Co., Ltd., Sichuan Joyspeed Global Cargo Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Taiyuan Fuchi Technology Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Sound Solutions International Co., Ltd., Leapsyworld Co., Ltd., Fuyou Wande Trading Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Foxconn New Energy Vehicle Industry Development (Henan) Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., FuXiang Private Equity Investment Fund Joint Venture, Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd., Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd., Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Fujia Zhichuang (Shenzhen) Technology Co., Ltd., Fulian Fuyi Precision Industry (Dongguan) Co., Ltd., Fujiyun (Shenzhen) Technology Co., Ltd., Fulian Intelligent Workshop (Zhengzhou) Co., Ltd., Fulian Baijiatai (Beijing) Trade Co., Ltd., Fulian Technology (Zhoukou) Co., Ltd., Fulian Technology (Shanxi) Co., Ltd., Fulian Technology (Jincheng) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Technology (Lankao) Co., Ltd., Fulian Technology (Hebi) Co., Ltd., BaiChang Technology Service (Tianjin) 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., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) 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 Cloud Computing (TianJin) Co., Ltd., Flow Vision Technology Company, Fujintong Financial Information Serves (Shanghai) Co., Ltd., Fuyun Acoustics Technology (Shenzhen) Co., Ltd., Shandong Fujikang Intelligent Manufacturing Co., Ltd., Shandong Wangliu Logistics Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foshan Zhizaogu Innovation Center Co., Ltd., Foshan Zhizaogu Industrial Demonstration Base 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., Xiamen Futaitong International Logistics Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Ur Material Technology (Guangzhou) Co., Ltd., Guangzhou Wangliu Logistics Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Guangxi Kairui Supply Chain Management Co., Ltd., Guangxi Dynamic Power Technology Development Co., Ltd., Guangxi Yuchai MRT Logistics Co., Ltd., Guangxi Changxing Tire Sales Co., Ltd., Guangxi Youfu Logistics Co., Ltd., Guangxi Yuchi Warehousing Service Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi KUKE Supply Chain Technology Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Chengdu Fulian Zhunren Technology Co., Ltd., Chengdu Yipu Logistics Co., Ltd., Kunshan XinYang Real Estate Development 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., 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., Jiangsu Yuchai Logistics Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Fuchi Technology Co., Ltd., Henan Yupin Real Estate Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Hainan Aifengpai Information Technology Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., HuaiAn MingYang Real Estate Development Co., Ltd., Huaian Fulitong Trading 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 Zhuxuntong Technology Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, ShenZhen Fuhongxun Technology Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., ShenZhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Smart Shell Office (Shenzhen) Co., Ltd., Shenzhen Topone Logistics Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Hongzhaoda Technology Services Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Shenzhen Hengdrive Electric Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Zhizaogu Industrial Internet Innovation Center Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Shenzhen Dingyuanyuan Technology Service Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Scm (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Jinan Development Property Development Co., Ltd., Ur Material (Yantai) Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantaishi Fulitong International Trading Co., Ltd., Yantai Hongfu Occupation Training School, GanSu Fuguangyuan Electronic Technology Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Limited, Hengyang Futaihong Precision Industry Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Hengyang Smart Valley Vocational Training School Co., Ltd., Xi'an Topone Logistics Co., Ltd., Talentek Microelectronics (Zhongshan) Limited, Talentek Microelectronics (He Fei) Limited, Guizhou Fuzhikang Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Airport Economy Zone Fuyu Vocational Training School, Zhengzhou WanmaYun Elec. Technology Co., Ltd., Chongqing FuGui Electronics Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqingshi Futaitong Logistics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Changsha Jusda Supply Chain Management Co., Ltd., Qingdao Shanghe Foxconn Smart Agriculture Technology Company, Kaopu Information Technology (Beijing) Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., HongFuCheng Technology (Tianjin) Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Management Consulting (Shenzhen) Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Foxway Precision Industry (Hangzhou) Co., Ltd., FXNWing New Energy Technology (Shenzhen) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) 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

June 30, 2024

Table 11

Expressed in thousands of TWD

(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at June 30, 2024	Amount: Amortisation for the period	Amount: 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)	-	-	-	〃	
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)	-	-	-	〃	
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 June 30, 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)	-	-	-	〃	
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: Issued Amount	Amount: Repaid Amount	Amount: Balance as at June 30, 2024	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
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)	-	-	-	〃	
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 June 30, 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	〃	
Second debenture issue of 2024	〃											
Bond A		2024/4/25	3 years	〃	1.70	1,150,000	-	1,150,000	-	1,150,000	〃	
Bond B		〃	5 years	〃	1.80	4,950,000	-	4,950,000	-	4,950,000	〃	
Bond C		〃	7 years	〃	1.84	300,000	-	300,000	-	300,000	〃	
Bond D		〃	10 years	〃	1.90	1,600,000	-	1,600,000	-	1,600,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at June 30, 2024	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	3.00	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

June 30, 2024

Table 12

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