HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

SEPTEMBER 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 September 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three months and nine months ended September 30, 2024 and 2023, as well as the consolidated statements of changes in equity and of cash flows for the nine months ended September 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$608,320,312 thousand and NT$556,268,054 thousand, constituting 14.24% and 13.69% of the consolidated total assets, and total liabilities of NT$139,939,009 thousand and NT$190,929,145 thousand, constituting 5.66% and 8.03% of the consolidated total liabilities as at September 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$6,564,566 thousand, NT$2,574,390 thousand, (NT$2,813,231) thousand and (NT$1,121,572) thousand, constituting 9.28%, 2.52%, 1.40% and 0.96% of the consolidated total comprehensive income for the three months and nine months ended September 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 September 30, 2024 and 2023.

Qualified conclusion

Based on our reviews, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries, investments accounted for using the equity method and the information disclosed in Note 13 been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at September 30, 2024 and 2023, and of its consolidated financial performance for the three months and nine months ended September 30, 2024 and 2023 and its consolidated cash flows for the nine months ended September 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.

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

SEPTEMBER 30, 2024, DECEMBER 31, 2023 AND SEPTEMBER 30, 2023

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	September 30, 2024 Amount	%	December 31, 2023 Amount	%	September 30, 2023 Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 791,143,869	19	$ 1,197,662,695	30	$ 1,208,030,158	30
1110	Financial assets at fair value through profit or loss - current	6(2)	4,370,218	-	6,668,892	-	6,484,552	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	348,991,774	8	145,746,084	4	84,201,214	2
1139	Financial assets for hedging - current	6(5)	-	-	-	-	1,072	-
1170	Accounts receivable, net	6(6)	1,169,998,540	27	856,355,266	22	965,052,879	24
1180	Accounts receivable - related parties, net	7	17,817,071	-	15,914,897	-	24,005,881	1
1200	Other receivables	6(7)(12)	44,492,651	1	61,326,685	2	67,231,817	2
1210	Other receivables - related parties	7	11,134,444	-	3,380,865	-	2,379,180	-
130X	Inventories	6(8)	883,537,035	21	730,765,401	19	772,292,910	19
1410	Prepayments		22,953,955	1	16,409,352	-	19,150,873	-
1470	Other current assets	6(4)	1,784,945	-	1,735,814	-	1,732,438	-
11XX	**Total current assets**		3,296,224,502	77	3,035,965,951	77	3,150,562,974	78
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	89,131,743	2	87,451,845	3	92,769,899	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	100,687,362	3	86,493,835	2	78,618,594	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	7,249,455	-	10,997,384	-	7,397,299	-
1550	Investments accounted for using equity method	6(9)	203,268,462	5	198,480,355	5	200,772,188	5
1600	Property, plant and equipment	6(10) and 8	434,691,195	10	393,967,393	10	383,186,122	9
1755	Right-of-use assets	6(11) and 7	51,240,848	1	41,327,924	1	41,378,945	1
1760	Investment property - net	6(13)	9,395,770	-	9,710,296	-	10,044,300	-
1780	Intangible assets	6(14)	41,056,007	1	39,601,142	1	50,526,828	2
1840	Deferred income tax assets		22,647,939	1	20,203,948	1	19,782,674	-
1900	Other non-current assets	6(12)(15) and 7	16,689,266	-	15,588,904	-	28,349,372	1
15XX	**Total non-current assets**		976,058,047	23	903,823,026	23	912,826,221	22
1XXX	**Total assets**		$ 4,272,282,549	100	$ 3,939,788,977	100	$ 4,063,389,195	100

(Continued)

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

	Liabilities and Equity	Notes	September 30, 2024 Amount	%	December 31, 2023 Amount	%	September 30, 2023 Amount	%
	Current liabilities							
2100	Short-term loans	6(16)	$ 488,719,052	12	$ 501,772,585	12	$ 541,868,633	13
2110	Short-term notes and bills payable	6(17)	82,664,618	2	61,328,531	2	59,203,030	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,615,117	-	6,881,219	-	971,788	-
2170	Accounts payable		1,135,926,452	27	878,934,744	22	937,709,147	23
2180	Accounts payable - related parties	7	13,252,679	-	14,184,424	-	18,375,770	-
2200	Other payables	6(18) and 7	216,758,833	5	227,364,742	6	227,263,183	6
2230	Current tax liabilities		15,219,938	-	24,744,828	1	20,687,016	1
2250	Provisions for liabilities - current	6(25)	2,497,699	-	1,557,895	-	2,295,991	-
2280	Lease liabilities - current	7	7,687,452	-	5,742,360	-	7,812,734	-
2320	Long-term liabilities, current portion	6(20)(21)	24,469,689	1	85,892,209	2	100,098,379	2
2399	Other current liabilities - other	6(19)	100,594,786	2	100,931,157	3	96,699,890	2
21XX	**Total current liabilities**		2,090,406,315	49	1,909,334,694	48	2,012,985,561	49
	Non-current liabilities							
2530	Corporate bonds payable	6(20)	251,421,741	6	230,519,100	6	238,716,700	6
2540	Long-term loans	6(21)	45,506,759	1	41,105,940	1	48,444,662	2
2550	Provisions for liabilities - non-current	6(25)	3,343,386	-	2,087,697	-	3,446,069	-
2570	Deferred income tax liabilities		47,195,047	1	40,673,723	1	43,216,065	1
2580	Lease liabilities - non-current	7	23,158,628	1	16,711,377	1	16,222,190	-
2600	Other non-current liabilities	6(24)	13,484,072	-	13,112,800	-	13,220,035	-
25XX	**Total non-current liabilities**		384,109,633	9	344,210,637	9	363,265,721	9
2XXX	**Total liabilities**		2,474,515,948	58	2,253,545,331	57	2,376,251,282	58
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(26)						
3100	Share capital		138,907,293	3	138,629,906	4	138,629,906	4
	Capital reserve	6(27)						
3200	Capital surplus		193,775,192	4	198,652,898	5	194,299,877	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		976,047,291	23	987,703,855	25	934,184,544	23
	Other equity interest	6(29)						
3400	Other equity interest		(39,036,997)	(1)	(113,221,953)	(3)	(63,459,044)	(2)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,596,329,625	37	1,493,109,102	38	1,484,999,679	37
36XX	Non-controlling interest	6(30)	201,436,976	5	193,134,544	5	202,138,234	5
3XXX	**Total equity**		1,797,766,601	42	1,686,243,646	43	1,687,137,913	42
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	**Total liabilities and equity**		$ 4,272,282,549	100	$ 3,939,788,977	100	$ 4,063,389,195	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

NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023

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

			Three months ended September 30				Nine months ended September 30			
			2024		2023		2024		2023	
	Items	Notes	Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue	6(31) and 7	$ 1,854,569,119	100	$ 1,543,163,653	100	$ 4,729,111,661	100	$ 4,310,149,182	100
5000	Operating costs	6(8)(35) and 7	(1,739,835,632)	(94)	(1,440,410,156)	(93)	(4,431,209,311)	(94)	(4,035,484,046)	(94)
5900	**Net operating margin**		114,733,487	6	102,753,497	7	297,902,350	6	274,665,136	6
	Operating expenses	6(35)								
6100	Selling expenses		(6,400,345)	-	(5,366,675)	-	(16,855,598)	-	(16,935,761)	-
6200	General and administrative expenses		(24,391,398)	(1)	(24,080,087)	(2)	(63,274,076)	(1)	(62,846,404)	(1)
6300	Research and development expenses		(29,170,370)	(2)	(27,156,833)	(2)	(81,646,307)	(2)	(77,284,649)	(2)
6000	**Total operating expenses**		(59,962,113)	(3)	(56,603,595)	(4)	(161,775,981)	(3)	(157,066,814)	(3)
6900	Operating profit		54,771,374	3	46,149,902	3	136,126,369	3	117,598,322	3
	Non-operating income and expenses									
7100	Interest income	6(32)	8,750,263	-	20,868,596	1	35,986,084	1	59,970,158	1
7010	Other income	6(33)	3,101,637	-	3,306,486	-	7,290,402	-	7,637,260	-
7020	Other gains and losses	6(34)	5,628,830	-	1,804,804	-	2,935,407	-	4,273,064	-
7050	Finance costs	6(37)	(8,770,356)	-	(17,747,223)	(1)	(28,669,840)	(1)	(49,304,321)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	4,171,463	-	2,834,836	-	(5,106,676)	-	(14,848,553)	-
7000	**Total non-operating income and expenses**		12,881,837	-	11,067,499	-	12,435,377	-	7,727,608	-
7900	**Profit before income tax**		67,653,211	3	57,217,401	3	148,561,746	3	125,325,930	3
7950	Income tax expense	6(38)	(12,308,423)	(1)	(9,727,497)	(1)	(29,399,388)	(1)	(28,793,587)	(1)
8200	**Profit for the period**		$ 55,344,788	2	$ 47,489,904	2	$ 119,162,358	2	$ 96,532,343	2

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

			Three months ended September 30						Nine months ended September 30					
			2024			2023			2024			2023		
	Items	Notes		Amount	%		Amount	%		Amount	%		Amount	%
	Other comprehensive income													
	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)	$	10,469,970	1	$	(5,586,177)	-	$	13,956,948	-	$	(8,728,450)	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)		(191,808)	-		258,020	-		(1,319,180)	-		524,245	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(38)		(2,300,514)	-		821,002	-		(2,802,166)	-		494,578	-
8310	Other comprehensive income (loss) that will not be reclassified to profit or loss			7,977,648	1		(4,507,155)	-		9,835,602	-		(7,709,627)	-
	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)		3,923,864	-		57,660,978	4		68,782,169	1		31,670,022	1
8368	Gain (loss) on hedging instrument			-	-		153,404	-		-	-		(249,754)	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)		3,493,416	-		1,329,879	-		2,782,718	-		(2,893,670)	-
8399	Income tax related to components of other comprehensive loss that will be reclassified to profit or loss	6(38)		-	-		7,117	-		-	-		37,462	-
8360	Other comprehensive income that will be reclassified to profit or loss			7,417,280	-		59,151,378	4		71,564,887	1		28,564,060	1
8300	**Other comprehensive income for the period**		$	15,394,928	1	$	54,644,223	4	$	81,400,489	1	$	20,854,433	1
8500	**Total comprehensive income for the period**		$	70,739,716	3	$	102,134,127	6	$	200,562,847	3	$	117,386,776	3
	Profit attributable to:													
8610	Owners of the parent		$	49,325,069	3	$	43,127,846	3	$	106,379,192	2	$	88,953,088	2
8620	Non-controlling interest			6,019,719	-		4,362,058	-		12,783,166	-		7,579,255	-
			$	55,344,788	3	$	47,489,904	3	$	119,162,358	2	$	96,532,343	2
	Comprehensive income attributable to:													
8710	Owners of the parent		$	65,027,786	4	$	92,172,500	6	$	181,500,890	4	$	108,138,831	3
8720	Non-controlling interest			5,711,930	-		9,961,627	1		19,061,957	-		9,247,945	-
			$	70,739,716	4	$	102,134,127	7	$	200,562,847	4	$	117,386,776	3
	Earnings per share (in dollars)	6(39)												
9750	Basic earnings per share		$		3.55	$		3.11	$		7.67	$		6.42
9850	Diluted earnings per share		$		3.52	$		3.07	$		7.56	$		6.32

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent											
				Retained Earnings			Other Equity Interest						
	Notes	Share capital	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		-	-	-	-	88,953,088	-	-	-	-	88,953,088	7,579,255	96,532,343
Other comprehensive income (loss)	6(29)(30)	-	-	-	-	-	26,296,314	(6,935,360)	(175,211)	-	19,185,743	1,668,690	20,854,433
Total comprehensive income (loss)		-	-	-	-	88,953,088	26,296,314	(6,935,360)	(175,211)	-	108,138,831	9,247,945	117,386,776
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)	-	671,470	-	-	(684,649)	-	-	-	-	(13,179)	-	(13,179)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	1,329,087	-	-	(34,474)	-	-	-	-	1,294,613	-	1,294,613
Disposal of investments accounted for using equity method	6(27)	-	(1,494,840)	-	-	(28,941)	3,188	28,941	-	-	(1,491,652)	-	(1,491,652)
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(7,095,834)	(7,095,834)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	522,708	-	(522,708)	-	-	-	-	-
Balance at September 30, 2023		$138,629,906	$194,299,877	$199,205,382	$ 82,154,208	$ 934,184,544	$ (70,381,088)	$ 7,097,255	$ (175,211)	$ (15,194)	1,484,999,679	202,138,234	1,687,137,913
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		-	-	-	-	106,379,192	-	-	-	-	106,379,192	12,783,166	119,162,358
Other comprehensive income	6(29)(30)	-	-	-	-	-	65,266,676	9,855,022	-	-	75,121,698	6,278,791	81,400,489
Total comprehensive income		-	-	-	-	106,379,192	65,266,676	9,855,022	-	-	181,500,890	19,061,957	200,562,847
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)	-	371,946	-	-	1,180,335	-	-	-	-	1,552,281	-	1,552,281
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	(8,949,105)	-	-	(50)	-	-	-	-	(8,949,155)	-	(8,949,155)
Disposal of investments accounted for using equity method	6(27)	-	68,963	-	-	-	(184)	-	-	-	68,779	-	68,779
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(10,759,525)	(10,759,525)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	936,558	-	(936,558)	-	-	-	-	-
Convertible bonds were converted into shares of common stock	6(26)(27)	277,387	3,630,490	-	-	-	-	-	-	-	3,907,877	-	3,907,877
Balance at September 30, 2024		$138,907,293	$193,775,192	$213,430,086	$113,221,954	$ 976,047,291	$ (56,275,750)	$ 17,238,753	$ -	$ (15,194)	$1,596,329,625	$ 201,436,976	$1,797,766,601

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

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

	Notes	Nine months ended September 30 2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		$ 148,561,746	$ 125,325,930
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(13)(35)	58,969,967	58,612,746
Amortization	6(35)	2,404,927	4,505,083
Cost of share-based payments	6(36)	1,612,048	1,937,817
Provision for doubtful accounts and sales discount	12(2)	698,813	3,619,888
Impairment loss	6(34)	172,901	482,537
Gain on disposal of property, plant and equipment	6(34)	(572,466)	(3,845,433)
(Gain) loss on financial assets or liabilities at fair value through profit or loss	6(34)	(4,343,319)	6,145,860
Share of loss of associates and joint ventures accounted for using equity method	6(9)	5,106,676	14,848,553
Loss (gain) on disposal of investments	6(34)	113,145	(5,132,956)
Interest expense	6(37)	27,613,491	48,557,815
Interest income	6(32)	(35,986,084)	(59,970,158)
Dividend income	6(33)	(3,233,653)	(3,141,913)
Gain from lease modification	6(11)	(116,943)	(288,008)
(Gain) loss on disposal of intangible assets	6(34)	(327)	284,924
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		463,334	(8,311,281)
Hedging instruments		-	(250,824)
Notes receivable		(101,428)	(76,266)
Accounts receivable		(290,694,916)	103,613,650
Accounts receivable - related parties		(1,518,983)	13,928,101
Other receivables		3,177,702	(4,926,174)
Inventories		(126,889,716)	175,921,184
Prepayments		(10,445,448)	(1,748,717)
Changes in operating liabilities			
Accounts payable		234,147,825	(121,945,499)
Accounts payable - related parties		(1,231,119)	(389,532)
Other payables		7,230,355	(21,239,994)
Provisions for liabilities		2,195,492	1,391,654
Contract liabilities		4,631,878	(856,722)
Other current liabilities		(4,979,897)	(13,419,794)
Accrued pension liabilities		(5,356)	(119,743)
Cash inflow generated from operations		16,964,667	313,512,728
Income taxes paid		(35,598,312)	(27,360,156)
Net cash flows (used in) from operating activities		(18,633,645)	286,152,572

(Continued)

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

	Notes	Nine months ended September 30 2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		$ (3,621,238)	$ (4,413,245)
Proceeds from disposal of financial assets at fair value through profit or loss		152,075	89,212
Acquisition of financial assets at amortised cost - current		(191,093,560)	(65,243,913)
Acquisition of financial assets at amortised cost - non-current		(3,496,353)	(2,317,061)
Proceeds from disposal of financial assets at amortised cost - non-current		-	3,902,137
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		(1,432,964)	(3,253,572)
Proceeds from disposal of financial assets at fair value through other comprehensive income		2,524,958	1,883,629
Increase in other receivables due from related parties		(450,358)	(237,697)
(Increase) decrease in other current assets		(483,437)	1,790,906
Net cash flows used in acquisition of subsidiaries		(1,462,729)	(6,400,916)
Proceeds from disposal of subsidiaries		220,465	1,323,322
Acquisition of investments accounted for using equity method		(10,828,217)	(3,160,883)
Proceeds from disposal of investments accounted for using equity method		239,106	1,190,759
Return of capital from investments accounted for using equity method	6(9)	4,959,734	24,734,235
Acquisition of property, plant and equipment	6(41)	(96,090,297)	(71,584,266)
Proceeds from disposal of property, plant and equipment	6(41)	4,822,274	7,865,479
Proceeds from disposal of investment properties		41,995	41,179
Acquisition of right-of-use assets		(2,035,755)	(1,615,092)
Proceeds from disposal of right-of-use assets		21,943	-
Acquisition of intangible assets		(2,064,252)	(1,672,815)
Proceeds from disposal of intangible assets		12,871	99,429
Increase in other non-current assets		(1,462,995)	(2,218,395)
Dividends received		13,475,077	9,052,995
Interest received		45,732,413	52,477,837
Other investing activities		482,003	(310,900)
Net cash flows used in investing activities		(237,325,081)	(55,112,956)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans		(25,119,002)	(47,949,518)
Increase in short-term notes and bills payable		21,970,089	27,895,554
Proceeds from issuance of bonds		19,400,000	48,850,000
Repayments of bonds		(40,308,875)	(13,400,000)
Proceeds from long-term debt		20,622,885	17,637,023
Repayments of long-term debt		(36,611,970)	(8,229,940)
(Decrease) increase in other non-current liabilities		(2,310,231)	2,154,718
Payment of lease liabilities		(5,504,932)	(7,961,732)
Changes in other non-controlling interests	6(30)	(13,895,357)	151,871
Cash dividends paid to non-controlling interest	6(30)	(8,255,018)	(7,247,705)
Interest paid		(35,673,452)	(42,954,021)
Cash dividends paid	6(28)	(74,860,149)	(73,473,850)
Net cash flows used in financing activities		(180,546,012)	(104,527,600)
Net effect of changes in foreign currency exchange rates		29,985,912	19,191,818
Net (decrease) increase in cash and cash equivalents		(406,518,826)	145,703,834
Cash and cash equivalents at beginning of period		1,197,662,695	1,062,326,324
Cash and cash equivalents at end of period		$ 791,143,869	$ 1,208,030,158

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 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 November 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) IFRS issued by IASB but not yet endorsed by the FSC

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

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 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 such as some instruments with features linked to the achievement of environment, social and governance (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 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:

Investor	Subsidiary	Main Business Activities	Ownership (%) September 30, 2024	Ownership (%) December 31, 2023	Ownership (%) September 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	(c) (d) (e) (h)
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	(h)
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	(h)
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) (h)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(h)
Hon 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	(h)
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	(h)
Hon Hai Precision Industry Co., Ltd.	Foxconn/ Hon Hai Logistics California LLC.	Logistics services in America	100	100	100	(h)

Investor	Subsidiary	Main Business Activities	Ownership (%) September 30, 2024	Ownership (%) December 31, 2023	Ownership (%) September 30, 2023	Notes
Hon Hai Precision Industry Co., Ltd.	Foxconn/Hon Hai Logistics Texas LLC.	Logistics services in America	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited 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	(h)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd. and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) 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	(h)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(h)
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	(h)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. and subsidiaries	Investment holdings in companies in Europe	100	100	100	(h)
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	(h)
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	(h)
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(h)
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	CFTV, DVR, Bluetooth module, set-top box and optical network terminal	100	100	100	(h)

Investor	Subsidiary	Main Business Activities	Ownership (%) September 30, 2024	December 31, 2023	September 30, 2023	Notes
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd. and subsidiaries	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. and subsidiaries	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	(f)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation and subsidiaries	Design, manufacture and sales of electronic components and software	100	100	100	(h)
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	(h)
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd. and subsidiaries		100	-	-	(g) (h)

(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) On July 3, 2023, the Group's subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., acquired Prettl SWH GmbH and its subsidiaries at an adjusted price of EUR 193,091 thousand. Prettl SWH GmbH and its subsidiaries were included in the consolidated financial statements starting from the acquisition date. Prettl SWH GmbH then changed its name to FIT Voltaira Group GmbH ("Voltaira"). Refer to Note 6(40) for relevant information.

(d) On July 29, 2024, a subsidiary of the Group, ShunSin Technology Holdings (Hong Kong) Limited, acquired 100% of the share capital of SFA Semicon (Suzhou) Co., Ltd. for $579,222 (USD 17,890 thousand) and obtained the control over SFA Semicon (Suzhou) Co., Ltd. The related information is provided in Note 6(40) Business combinations.

(e) On August 29, 2024, a subsidiary of the Group, Fu Yu Electronical Technology (Huaian) Co., Ltd., acquired 70% of the share capital of Ccloud Electro Optics Technology Co., Ltd. for $974,644 (RMB 220,683 thousand) and obtained the control over Ccloud Electro Optics Technology Co., Ltd. The related information is provided in Note 6(40) Business combinations.

(f) 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.

(g) 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.

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

(i) The financial statements of certain consolidated subsidiaries for the nine months ended September 30, 2024 and 2023 were not reviewed by independent auditors, which statements reflect total assets of $490,965,751 and $437,621,495, constituting 11.49% and 10.77% of total consolidated assets, and total liabilities of $139,939,009 and $190,929,145, constituting 5.66% and 8.03% of the consolidated total liabilities as of September 30, 2024 and 2023, respectively, as well as total comprehensive income of $1,186,057, $916,503, $5,728,732 and $2,571,736, constituting 1.68%, 0.90%, 2.86% and 2.19% of the consolidated total comprehensive income for the three months and nine 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 September 30, 2024 Amount	Ownership %	Non-controlling interest December 31, 2023 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 17,197,280	36 %	$ 17,097,800	36 %	
Foxconn Interconnect Technology Limited	Cayman	23,255,339	29 %	21,646,354	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	27,120,868	46 %	25,137,733	46 %	
Foxconn Industrial Internet Co., Ltd.	China	103,686,029	16 %	96,680,006	16 %	
		$171,259,516		$160,561,893		

Name of subsidiary	Principal place of business	Non-controlling interest September 30, 2023 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 18,211,891	36 %	
Foxconn Interconnect Technology Limited	Cayman	21,706,511	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	25,925,843	46 %	
Foxconn Industrial Internet Co., Ltd.	China	93,553,471	16 %	
Asia Pacific Telecom Co., Ltd.	Taiwan	13,944,364	63 %	
		$173,342,080		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	$ 109,638,393	$ 105,475,323	$ 136,573,557
Non-current assets	26,695,530	27,174,523	28,315,563
Current liabilities	(87,259,012)	(84,052,184)	(113,241,695)
Non-current liabilities	(628,696)	(647,944)	(701,556)
Total net assets	$ 48,446,215	$ 47,949,718	$ 50,945,869

	Foxconn Interconnect Technology Limited		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	$ 103,078,764	$ 95,530,155	$ 100,641,560
Non-current assets	65,437,588	60,898,465	60,875,727
Current liabilities	(66,416,928)	(78,700,327)	(83,367,576)
Non-current liabilities	(21,482,107)	(2,876,461)	(3,105,249)
Total net assets	$ 80,617,317	$ 74,851,832	$ 75,044,462

	Foxconn Ventures Pte. Ltd.		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	$ 46,324,195	$ 39,850,910	$ 40,515,246
Non-current assets	13,286,147	15,401,132	16,469,015
Current liabilities	(4,039)	(4,278)	(4,385)
Total net assets	$ 59,606,303	$ 55,247,764	$ 56,979,876

	Foxconn Industrial Internet Co., Ltd.		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	$ 1,223,392,036	$ 1,093,730,794	$ 1,061,337,386
Non-current assets	176,137,055	152,322,745	142,251,942
Current liabilities	(711,182,883)	(597,326,772)	(573,383,999)
Non-current liabilities	(35,261,717)	(39,226,172)	(40,753,721)
Total net assets	$ 653,084,491	$ 609,500,595	$ 589,451,608

	Asia Pacific Telecom Co., Ltd.
	September 30, 2023
Current assets	$ 2,083,102
Non-current assets	34,056,837
Current liabilities	(9,822,076)
Non-current liabilities	(6,496,136)
Total net assets	$ 19,821,727

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Three months ended September 30,	
	2024	2023
Revenue and other operating revenue	$ 72,591,487	$ 74,811,548
Profit (loss) for the period from continuing operations	169,882	(648,843)
Other comprehensive income, net of tax	657,356	552,228
Total comprehensive income (loss) for the period	$ 827,238	$ (96,615)
Comprehensive income (loss) attributable to non-controlling interest	$ 285,617	$ (21,518)
Dividends paid to non-controlling interest	$ -	$ -

	FIH Mobile Limited	
	Nine months ended September 30,	
	2024	2023
Revenue and other operating revenue	$ 133,058,905	$ 160,512,369
Loss for the period from continuing operations	(839,535)	(2,171,301)
Other comprehensive loss, net of tax	(122,182)	(4,123,393)
Total comprehensive loss for the period	$ (961,717)	$ (6,294,694)
Comprehensive loss attributable to non-controlling interest	$ (361,983)	$ (2,249,216)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	Three months ended September 30,	
	2024	2023
Revenue and other operating revenue	$ 37,403,417	$ 36,335,451
Profit for the period from continuing operations	2,179,468	1,694,963
Other comprehensive income (loss), net of tax	2,943,471	(74,271)
Total comprehensive income for the period	$ 5,122,939	$ 1,620,692
Comprehensive income attributable to non-controlling interest	$ 1,467,785	$ 469,306
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	Nine months ended September 30,	
	2024	2023
Revenue and other operating revenue	$ 102,569,028	$ 90,028,211
Profit for the period from continuing operations	3,224,671	1,429,807
Other comprehensive income (loss), net of tax	249,452	(2,089,074)
Total comprehensive income (loss) for the period	$ 3,474,123	$ (659,267)
Comprehensive income (loss) attributable to non-controlling interest	$ 990,323	$ (39,416)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	Three months ended September 30,	
	2024	2023
Revenue and other operating revenue	$ -	$ -
Profit for the period from continuing operations	1,240,730	602,222
Other comprehensive loss, net of tax	(94)	(4,766)
Total comprehensive income for the period	$ 1,240,636	$ 597,456
Comprehensive income attributable to non-controlling interest	$ 564,490	$ 271,842
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	Nine months ended September 30,	
	2024	2023
Revenue and other operating revenue	$ -	$ -
Profit for the period from continuing operations	2,722,661	1,475,712
Other comprehensive loss, net of tax	(23,169)	(398,599)
Total comprehensive income for the period	$ 2,699,492	$ 1,077,113
Comprehensive income attributable to non-controlling interest	$ 1,228,269	$ 490,086
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended September 30,	
	2024	2023
Revenue and other operating revenue	$ 758,809,496	$ 525,783,524
Profit for the period from continuing operations	29,374,361	27,491,183
Other comprehensive loss, net of tax	(8,259,715)	(584,745)
Total comprehensive income for the period	$ 21,114,646	$ 26,906,438
Comprehensive income attributable to non-controlling interest	$ 3,278,951	$ 4,367,961
Dividends paid to non-controlling interest	$ 8,151,184	$ 7,198,935

	Foxconn Industrial Internet Co., Ltd.	
	Nine months ended September 30,	
	2024	2023
Revenue and other operating revenue	$ 1,929,339,600	$ 1,435,645,959
Profit for the period from continuing operations	67,784,690	58,338,069
Other comprehensive (loss) income, net of tax	(4,153,446)	2,940,778
Total comprehensive income for the period	$ 63,631,244	$ 61,278,847
Comprehensive income attributable to non-controlling interest	$ 10,170,444	$ 9,794,489
Dividends paid to non-controlling interest	$ 8,151,184	$ 7,198,935

	Asia Pacific Telecom Co., Ltd.	
	Three months ended June 30,	Nine months ended September 30,
	2023	
Revenue and other operating revenue	$ 2,639,493	$ 8,479,182
Loss for the period from continuing operations	(1,112,176)	(3,530,278)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	$ (1,112,176)	$ (3,530,278)
Comprehensive loss attributable to non-controlling interest	$ (702,261)	$ (2,229,065)
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	FIH Mobile Limited	
	Nine months ended September 30,	
	2024	2023
Net cash used in operating activities	$ (3,627,590)	$ (17,243,815)
Net cash used in investing activities	(5,960,591)	(432,030)
Net cash (used in) provided by financing activities	(10,447,225)	6,048,856
Effect of exchange rates on cash and cash equivalents	416	(848,843)
Decrease in cash and cash equivalents	(20,034,990)	(12,475,832)
Cash and cash equivalents, beginning of period	59,105,696	56,450,621
Cash and cash equivalents, end of period	$ 39,070,706	$ 43,974,789

	Foxconn Interconnect Technology Limited	
	Nine months ended September 30,	
	2024	2023
Net cash provided by operating activities	$ 5,337,447	$ 6,723,161
Net cash used in investing activities	(14,267,411)	(12,132,942)
Net cash provided by financing activities	3,706,736	13,139,775
Effect of exchange rates on cash and cash equivalents	(1,005,550)	(1,844,665)
(Decrease) increase in cash and cash equivalents	(6,228,778)	5,885,329
Cash and cash equivalents, beginning of period	42,163,139	28,271,412
Cash and cash equivalents, end of period	$ 35,934,361	$ 34,156,741

	Foxconn Ventures Pte. Ltd.	
	Nine months ended September 30,	
	2024	2023
Net cash used in operating activities	$ (4,930)	$ (4,823)
Net cash provided by investing activities	5,451,886	2,071,710
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase in cash and cash equivalents	5,446,956	2,066,887
Cash and cash equivalents, beginning of period	41,430,079	36,637,283
Cash and cash equivalents, end of period	$ 46,877,035	$ 38,704,170

	Foxconn Industrial Internet Co., Ltd.	
	Nine months ended September 30,	
	2024	2023
Net cash provided by operating activities	$ 18,444,795	$ 141,141,559
Net cash used in investing activities	(72,833,411)	(21,945,356)
Net cash used in financing activities	(109,912,326)	(93,257,272)
Effect of exchange rates on cash and cash equivalents	(1,154,590)	3,497,351
(Decrease) increase in cash and cash equivalents	(165,455,532)	29,436,282
Cash and cash equivalents, beginning of period	370,314,573	303,910,693
Cash and cash equivalents, end of period	$ 204,859,041	$ 333,346,975

	Asia Pacific Telecom Co., Ltd.
	Nine months ended September 30, 2023
Net cash provided by operating activities	$ 1,593,708
Net cash used in investing activities	(959,857)
Net cash used in financing activities	(673,482)
Decrease in cash and cash equivalents	(39,631)
Cash and cash equivalents, beginning of period	208,909
Cash and cash equivalents, end of period	$ 169,278

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. The amounts previously recognised in other comprehensive income in relation to the associate are directly transferred to retained earnings proportionately on the same basis if the relevant assets or liabilities were disposed of and 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 the amounts previously recognised in other comprehensive income in relation to the associate are directly transferred to retained earnings on the same basis if the relevant assets or liabilities were disposed of and 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) <u>Leasing arrangements (lessee) - right-of-use assets / lease liabilities</u>

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) Business combinations

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

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

(39) 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 September 30, 2024, the Group recognised goodwill after impairment assessment of $21,659,442.

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 September 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 exchange rate at the end of period, amounted to $9,614,920.

C. Evaluation of inventories

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

As of September 30, 2024, the carrying amount of inventories was $883,537,035.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	September 30, 2024	December 31, 2023	September 30, 2023
Cash on hand and revolving funds	$ 49,800	$ 27,851	$ 40,393
Checking accounts and demand deposits	449,742,403	1,081,981,928	943,230,746
Cash equivalents			
Time deposits	340,260,574	115,652,916	264,159,715
Repo bonds	1,091,092	-	599,304
	$ 791,143,869	$ 1,197,662,695	$ 1,208,030,158

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	September 30, 2024	December 31, 2023	September 30, 2023
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 1,547,222	$ 1,617,984	$ 167,832
Debt instruments	-	897,062	39,732
Beneficiary certificates	975,001	826,253	860,789
Derivatives	1,847,995	3,327,593	5,416,199
	$ 4,370,218	$ 6,668,892	$ 6,484,552
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 1,028,547	$ 805,649	$ 778,994
Debt instruments	2,710,344	-	-
Beneficiary certificates	82,037,844	83,640,109	88,830,542
Derivatives	3,355,008	3,006,087	3,160,363
	$ 89,131,743	$ 87,451,845	$ 92,769,899

Liabilities	September 30, 2024	December 31, 2023	September 30, 2023
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	$ (2,615,117)	$ (6,881,219)	$ (971,788)

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 September 30,	
	2024	2023
Equity instruments	$ 14,452	$ (77,900)
Debt instruments	(208,150)	(318,657)
Beneficiary certificates	710,048	(1,507,738)
Derivatives	3,414,666	8,374,114
	$ 3,931,016	$ 6,469,819

	Nine months ended September 30,	
	2024	2023
Equity instruments	$ (321,778)	$ (45,986)
Debt instruments	(416,871)	(845,679)
Beneficiary certificates	1,483,209	(1,950,747)
Derivatives	3,598,759	(3,303,448)
	$ 4,343,319	$ (6,145,860)

C. For the three months and nine months ended September 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 $560,963, $634,119, $1,187,945 and $1,873,738, respectively.

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

September 30, 2024

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	313,977	2024.04.23~2025.03.28
	RMB (BUY)	22,800,036	2024.08.21~2024.12.27
	CZK (BUY)	1,524,511	2024.09.12~2024.12.16
	EUR (BUY)	200,000	2024.09.11~2024.12.13
	TWD (BUY)	415,220	2024.09.19~2024.10.11
	JPY (BUY)	63,166,412	2024.09.23~2024.12.10
	VND (SELL)	2,454,100,000	2024.09.12~2024.10.28
	USD (SELL)	3,982,596	2024.08.21~2024.12.27
	MXN (SELL)	249,031	2024.04.23~2025.03.28
	TWD (SELL)	6,280,350	2024.08.26~2024.10.28
Cross currency swap contracts	USD (BUY)	300,000	2024.02.02~2025.02.20
	JPY (BUY)	10,000,000	2024.04.22~2024.10.30
	TWD (SELL)	11,500,000	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)	4,149,308	2024.07.11~2024.12.27
	JPY (BUY)	11,551,276	2024.09.13~2024.12.17
	MXN (BUY)	3,855,078	2024.08.27~2024.11.25
	RMB (BUY)	5,590,568	2024.09.25~2024.11.29
	EUR (SELL)	150,000	2024.09.13~2024.11.18
	USD (SELL)	1,081,000	2024.08.27~2024.12.17
	BRL (SELL)	1,158,066	2024.08.16~2024.11.21
	INR (SELL)	10,934,102	2024.08.14~2024.10.21
	RMB (SELL)	1,397,030	2024.09.30~2024.10.30
	TWD (SELL)	110,014,190	2024.07.11~2024.12.27
Cross currency swap contracts	USD (BUY)	680,000	2024.08.07~2025.03.27
	JPY (BUY)	9,500,000	2024.09.18~2025.03.26
	TWD (SELL)	24,192,600	2024.08.07~2025.03.27

December 31, 2023

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

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

September 30, 2023

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,896,760	2023.06.21~2024.01.12
	RMB (BUY)	7,004,545	2023.09.07~2023.10.24
	EUR (BUY)	235,000	2023.09.27~2023.12.11
	VND (SELL)	2,179,185,000	2023.09.21~2023.12.29
	USD (SELL)	1,209,055	2023.09.07~2023.12.11
	CZK (SELL)	5,928,384	2023.08.25~2023.10.30
	KRW (SELL)	10,645,600	2023.09.05~2023.10.11
	BRL (SELL)	2,088,111	2023.08.14~2023.10.18
	TWD (SELL)	128,791,823	2023.06.21~2024.01.12
Cross currency swap contracts	USD (BUY)	1,750,000	2023.07.12~2024.03.28
	TWD (SELL)	55,232,500	2023.07.12~2024.03.28
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)	176,000	2023.09.28~2024.01.11
	INR (BUY)	24,838,440	2023.09.01~2023.10.18
	JPY (BUY)	78,835,400	2023.09.12~2023.10.18
	MXN (BUY)	3,601,648	2023.07.13~2023.10.27
	RMB (BUY)	20,801,741	2023.08.25~2023.10.27
	EUR (BUY)	230,000	2023.09.27~2023.12.11
	USD (SELL)	4,148,072	2023.07.13~2023.12.11
	TWD (SELL)	5,649,177	2023.09.28~2024.01.11
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.

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

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

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

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

Items	September 30, 2024	December 31, 2023	September 30, 2023
Non-current items:			
Equity instruments at cost	$ 82,885,380	$ 81,589,020	$ 73,688,681
Fair value adjustments	17,801,982	4,904,815	4,929,913
	$ 100,687,362	$ 86,493,835	$ 78,618,594

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 September 30,	
	2024	2023
Equity instruments at fair value through other comprehensive income (loss)		
Fair value change recognised in other comprehensive income (loss)	$ 10,469,970	$ (5,586,177)
Cumulative gain (loss) reclassified to retained earnings due to derecognition	$ 638,535	$ (498,920)
Dividend income recognised in profit or loss	$ 1,175,990	$ 768,160

	Nine months ended September 30,	
	2024	2023
Equity instruments at fair value through other comprehensive income (loss)		
Fair value change recognised in other comprehensive income (loss)	$ 13,956,948	$ (8,728,450)
Cumulative gain reclassified to retained earnings due to derecognition	$ 936,558	$ 522,708
Dividend income recognised in profit or loss	$ 2,045,708	$ 1,268,175

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 equity instruments are provided in Table 3.

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

Items	September 30, 2024	December 31, 2023	September 30, 2023
Current items:			
Time deposits with maturity over three months	$ 345,312,114	$ 140,668,306	$ 79,243,047
Financial bonds	3,400,900	4,645,490	4,551,500
Restricted bank deposits	150,417	285,496	292,231
Pledged time deposits	128,343	146,792	114,436
	$ 348,991,774	$ 145,746,084	$ 84,201,214
Non-current items:			
Financial bonds	$ 2,704,850	$ 4,583,500	$ 2,497,930
Time deposits with maturity over twelve months	4,485,918	6,330,892	4,710,295
Restricted bank deposits	34,200	34,200	166,995
Pledged time deposits	24,487	48,792	22,079
	$ 7,249,455	$ 10,997,384	$ 7,397,299
Other current assets	$ 1,784,945	$ 1,735,814	$ 1,732,438

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

	Three months ended September 30,	
	2024	2023
Interest income	$ 2,213,479	$ 654,435

	Nine months ended September 30,	
	2024	2023
Interest income	$ 5,714,256	$ 1,441,556

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of September 30, 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	September 30, 2024	December 31, 2023	September 30, 2023
Cash flow hedges:			
Exchange rate risk			
Forward foreign exchange contracts	$ -	$ -	$ 1,072

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:

September 30, 2023				
Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	2,065,500	2023.04.03~2023.12.28
		USD (SELL)	300,000	2023.04.03~2023.12.28

D. Cash flow hedge

		2023
Other equity - cash flow hedge reserve		
At January 1	$	-
Add: Loss on hedge effectiveness-amount recognised in other comprehensive income		(3,195)
Less: Reclassified to profit or loss as the hedged item has affected profit or loss		(209,097)
At September 30	$	(212,292)

(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

	September 30, 2024		December 31, 2023		September 30, 2023	
Notes receivable	$	943,795	$	809,737	$	480,272
Accounts receivable		1,185,917,382		871,426,287		979,728,191
Less: Allowance for uncollectible accounts		(16,862,637)		(15,880,758)		(15,155,584)
	$	1,169,998,540	$	856,355,266	$	965,052,879

A. As of September 30, 2024, December 31, 2023 and September 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 September 30, 2024, December 31, 2023 and September 30, 2023, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of $120,260,725, $86,795,129 and $100,879,062, respectively.

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

The Group does not have any continuing involvement in the transferred accounts receivable. Thus, the Group derecognised the transferred accounts receivable.

As of September 30, 2024, December 31, 2023 and September 30, 2023, the relevant information of accounts receivable factored but unsettled were as follows:

September 30, 2024

Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 79,906,975	$ 79,906,975	$ 79,906,975	$ -

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	$ -

September 30, 2023

Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 83,934,270	$ 83,934,270	$ 83,934,270	$ -

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

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

E. For the three months and nine months ended September 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

	September 30, 2024	December 31, 2023	September 30, 2023
Tax refund receivable	$ 23,546,671	$ 32,749,069	$ 29,380,037
Interest receivable	4,916,243	14,662,572	18,379,852
Government grants receivable	1,583,051	2,213,771	3,068,425
Others	14,446,686	11,701,273	16,403,503
	$ 44,492,651	$ 61,326,685	$ 67,231,817

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

(8) Inventories

	September 30, 2024	December 31, 2023	September 30, 2023
Raw materials	$ 289,593,966	$ 256,888,169	$ 286,148,101
Work in process	206,706,637	116,479,800	164,043,652
Finished goods	368,692,142	349,122,983	322,512,836
Inventory in transit	34,940,957	30,596,988	18,100,505
	899,933,702	753,087,940	790,805,094
Less: Allowance for inventory obsolescence and market price decline	(16,396,667)	(22,322,539)	(18,512,184)
	$ 883,537,035	$ 730,765,401	$ 772,292,910

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

	Three months ended September 30,	
	2024	2023
Cost of inventories sold	$ 1,740,412,900	$ 1,441,970,667
Loss on inventory obsolescence and market price decline	1,968,394	845,020
Revenue from sale of scraps	(2,574,838)	(2,576,287)
Others	29,176	170,756
	$ 1,739,835,632	$ 1,440,410,156

	Nine months ended September 30,	
	2024	2023
Cost of inventories sold	$ 4,443,924,603	$ 4,049,167,399
Gain from price recovery	(5,912,216)	(7,979,827)
Revenue from sale of scraps	(6,997,461)	(5,917,882)
Others	194,385	214,356
	$ 4,431,209,311	$ 4,035,484,046

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 nine months ended September 30, 2024 and 2023.

(9) <u>Investments accounted for using equity method</u>

	2024	2023
At January 1	$ 198,480,355	$ 239,489,049
Addition of investments accounted for using equity method	10,828,217	8,856,319
Disposal of investments accounted for using equity method	(70,019)	(4,768,620)
Changes in control of subsidiaries	-	(1,433,975)
Proceeds from capital reduction of investments accounted for using equity method	(4,959,734)	(24,734,235)
Earnings distribution of investments accounted for using equity method	(3,017,017)	(3,770,534)
Share of profit or loss of investments accounted for using equity method	(5,106,676)	(14,848,553)
Changes in retained earnings	1,180,335	(684,649)
Changes in capital surplus	371,946	671,470
Changes in other equity items	1,463,538	(2,369,425)
Impairment loss	-	(482,537)
Others	4,097,517	4,847,878
At September 30	$ 203,268,462	$ 200,772,188

	September 30, 2024	September 30, 2023
Associates	$ 182,327,738	$ 189,110,608
Joint ventures	20,940,724	11,661,580
	$ 203,268,462	$ 200,772,188

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 $117,354,561 and $118,646,559, constituting 2.75% and 2.92% of the consolidated total assets as of September 30, 2024 and 2023, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to $5,378,509, $1,657,887, ($8,541,963) and ($3,693,308), constituting 7.60%, 1.62%, 4.26% and 3.15% of the consolidated total comprehensive income for the three months and nine months ended September 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 September 30, 2024, the Group had recovered RMB 6,469,500 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:

	Principal	Shareholding ratio				
Company name	place of business	September 30, 2024	December 31, 2023	September 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		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	$ 222,694,583	$ 224,416,904	$ 242,893,782
Non-current assets	122,074,711	155,232,840	157,184,102
Current liabilities	(183,730,728)	(197,380,283)	(211,810,059)
Non-current liabilities	(128,792,173)	(124,031,843)	(126,216,695)
Total net assets	32,246,393	58,237,618	62,051,130
Effect of accounting principles	586,011	(849,654)	(3,495,706)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	86,012,602	84,354,530	84,083,366
Total net assets after adjustment	$ 118,845,006	$ 141,742,494	$ 142,638,790
Share in associate's net assets	$ 39,479,596	$ 47,347,630	$ 47,619,442
Goodwill	9,276,730	9,086,653	9,032,847
Others	(946,266)	(867,171)	(878,545)
Carrying amount of the associate	$ 47,810,060	$ 55,567,112	$ 55,773,744

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	$ 30,267	$ 4,516,081	$ 16,075,302
Non-current assets	12,610,996	12,266,470	-
Total net assets	$ 12,641,263	$ 16,782,551	$ 16,075,302
Share in associate's net assets	$ 12,639,998	$ 16,780,872	$ 16,073,694
Others	(17,891)	(1,027,418)	(1,689)
Carrying amount of the associate	$ 12,622,107	$ 15,753,454	$ 16,072,005

	Foxconn Technology Co., Ltd.		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	$ 100,685,581	$ 74,742,426	$ 79,816,329
Non-current assets	43,054,252	59,350,970	60,965,417
Current liabilities	(32,537,304)	(27,946,085)	(35,426,223)
Non-current liabilities	(1,015,941)	(987,133)	(1,109,003)
Total net assets	$ 110,186,588	$ 105,160,178	$ 104,246,520
Share in associate's net assets	$ 32,539,657	$ 31,033,190	$ 30,751,547
Goodwill	338,190	338,190	338,190
Others	(3,098)	39,857	(349)
Carrying amount of the associate	$ 32,874,749	$ 31,411,237	$ 31,089,388

	Zhen Ding Technology Holding Limited		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	$ 128,373,385	$ 114,045,673	$ 117,300,348
Non-current assets	131,312,111	128,729,992	130,499,456
Current liabilities	(71,999,856)	(78,939,342)	(83,303,287)
Non-current liabilities	(43,598,788)	(29,510,475)	(30,025,673)
Total net assets	$ 144,086,852	$ 134,325,848	$ 134,470,844
Share in associate's net assets	$ 32,968,671	$ 30,871,811	$ 30,848,575
Others	-	5,027	-
Carrying amount of the associate	$ 32,968,671	$ 30,876,838	$ 30,848,575

Statement of comprehensive income

	Sharp Corporation	
	Three months ended September 30,	
	2024	2023
Revenue	$ 122,224,868	$ 135,662,549
Profit for the period from continuing operations	4,732,540	523,036
Other comprehensive (loss) income, net of tax	(12,787,951)	3,205,789
Total comprehensive (loss) income for the period	(8,055,411)	3,728,825
Effect of accounting principles	209,325	(3,534)
Total comprehensive (loss) income after adjustment	$ (7,846,086)	$ 3,725,291
Dividends received from associates	$ -	$ -

	Sharp Corporation	
	Nine months ended September 30,	
	2024	2023
Revenue	$ 350,732,104	$ 390,301,050
Loss for the period from continuing operations	(27,404,308)	(55,731,315)
Other comprehensive income, net of tax	1,198,943	13,699,223
Total comprehensive loss for the period	(26,205,365)	(42,032,092)
Effect of accounting principles	789,297	133,967
Total comprehensive loss after adjustment	$ (25,416,068)	$ (41,898,125)
Dividends received from associates	$ -	$ -

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	Three months ended September 30,	Nine months ended September 30,
	2024	
Revenue	$ -	$ -
Profit for the period from continuing operations	163	11,175
Other comprehensive income, net of tax	-	-
Total comprehensive income for the period	$ 163	$ 11,175
Dividends received from associates	$ -	$ -

	Foxconn Technology Co., Ltd.	
	Three months ended September 30,	
	2024	2023
Revenue	$ 20,225,644	$ 22,339,180
Profit for the period from continuing operations	943,684	1,058,098
Other comprehensive income, net of tax	1,600,482	3,257,220
Total comprehensive income for the period	$ 2,544,166	$ 4,315,318
Dividends received from associates	$ 625,381	$ 667,073

	Foxconn Technology Co., Ltd.	
	Nine months ended September 30,	
	2024	2023
Revenue	$ 42,583,129	$ 62,424,871
Profit for the period from continuing operations	2,612,174	3,322,939
Other comprehensive income, net of tax	4,532,376	128,212
Total comprehensive income for the period	$ 7,144,550	$ 3,451,151
Dividends received from associates	$ 625,381	$ 667,073

	Zhen Ding Technology Holding Limited	
	Three months ended September 30,	
	2024	2023
Revenue	$ 50,608,998	$ 41,919,467
Profit for the period from continuing operations	4,751,296	3,348,784
Other comprehensive (loss) income, net of tax	(1,005,465)	5,466,668
Total comprehensive income for the period	$ 3,745,831	$ 8,815,452
Dividends received from associates	$ 983,492	$ 1,867,325

	Zhen Ding Technology Holding Limited	
	Nine months ended September 30,	
	2024	2023
Revenue	$ 115,530,587	$ 97,001,710
Profit for the period from continuing operations	6,854,675	4,362,224
Other comprehensive income, net of tax	5,384,844	2,999,010
Total comprehensive income for the period	$ 12,239,519	$ 7,361,234
Dividends received from associates	$ 983,492	$ 1,867,325

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

As of September 30, 2024, December 31, 2023 and September 30, 2023, the carrying amount of the Group's individually immaterial associates amounted to $56,052,151, $53,934,626 and $55,326,896, respectively.

	Three months ended September 30,			
	2024		2023	
Profit for the period from continuing operations	$	1,394,160	$	1,876,432
Other comprehensive income, net of tax		1,053,801		1,408,376
Total comprehensive income for the period	$	2,447,961	$	3,284,808

	Nine months ended September 30,			
	2024		2023	
Profit for the period from continuing operations	$	3,805,061	$	2,104,297
Other comprehensive income, net of tax		2,372,569		163,339
Total comprehensive income for the period	$	6,177,630	$	2,267,636

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

	September 30, 2024		December 31, 2023		September 30, 2023	
Sharp Corporation	$	46,779,257	$	48,386,431	$	44,642,992
Foxconn Technology Co., Ltd.		27,766,897		21,971,704		24,056,305
Zhen Ding Technology Holding Limited		34,981,539		33,453,961		30,062,738
	$	109,527,693	$	103,812,096	$	98,762,035

(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 September 30, 2024, December 31, 2023 and September 30, 2023, the carrying amount of the Group's individually immaterial joint ventures amounted to $20,940,724, $10,937,088 and $11,661,580, respectively.

	Three months ended September 30,			
	2023		2022	
Profit (loss) for the period from continuing operations	$	169,374	$	(167,779)
Other comprehensive income (loss), net of tax		131,056		(109,832)
Total comprehensive income (loss) for the period	$	300,430	$	(277,611)

	Nine months ended September 30,			
	2023		2022	
Loss for the period from continuing operations	$	(326,795)	$	(494,377)
Other comprehensive income (loss), net of tax		41,896		(206,081)
Total comprehensive loss for the period	$	(284,899)	$	(700,458)

(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	821,498	9,048,751	13,419,538	1,214,101	17,367,738	43,306,674	85,178,300
Transfers	-	5,562,484	11,449,275	417,242	5,077,115	(22,515,918)	(9,802)
Acquired from business combinations	-	202,252	225,337	-	15,823	-	443,412
Disposals	(164,766)	(211,657)	(2,278,465)	(112,371)	(707,669)	(661,892)	(4,136,820)
Depreciation charge	-	(9,193,812)	(21,632,743)	(1,697,128)	(19,053,061)	-	(51,576,744)
Net exchange differences	94,764	3,978,573	4,027,462	6,260	1,895,558	822,839	10,825,456
Closing net book amount as at September 30	$ 12,046,124	$ 136,528,957	$ 130,860,019	$ 4,217,679	$ 75,754,285	$ 75,284,131	$ 434,691,195
At September 30							
Cost	$ 12,046,124	$ 282,376,842	$ 384,862,147	$ 17,242,092	$ 243,220,280	$ 75,284,131	$ 1,015,031,616
Accumulated depreciation and impairment	-	(145,847,885)	(254,002,128)	(13,024,413)	(167,465,995)	-	(580,340,421)
	$ 12,046,124	$ 136,528,957	$ 130,860,019	$ 4,217,679	$ 75,754,285	$ 75,284,131	$ 434,691,195

	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	476,662	3,793,510	19,170,757	1,651,495	16,693,947	25,590,670	67,377,041
Transfers	603,135	5,319,184	9,137,593	712,410	2,070,031	(18,480,098)	(637,745)
Acquired from business combinations	10,523	144,232	821,734	6,616	293,950	259,384	1,536,439
Disposals	-	(584,310)	(1,574,559)	(90,689)	(1,301,637)	(958,657)	(4,509,852)
Depreciation charge	-	(9,481,613)	(21,261,244)	(2,436,650)	(17,267,687)	-	(50,447,194)
Net exchange differences	460,742	2,115,513	2,125,674	169,668	668,362	1,922,790	7,462,749
Closing net book amount as at September 30	$ 13,436,103	$ 122,507,749	$ 113,303,150	$ 10,002,915	$ 64,079,029	$ 59,857,176	$ 383,186,122
At September 30							
Cost	$ 13,436,103	$ 252,177,244	$ 347,173,332	$ 50,521,318	$ 212,347,224	$ 59,857,176	$ 935,512,397
Accumulated depreciation and impairment	-	(129,669,495)	(233,870,182)	(40,518,403)	(148,268,195)	-	(552,326,275)
	$ 13,436,103	$ 122,507,749	$ 113,303,150	$ 10,002,915	$ 64,079,029	$ 59,857,176	$ 383,186,122

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

C. 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:

	September 30, 2024	December 31, 2023	September 30, 2023
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	$ 25,533,478	$ 22,509,847	$ 19,957,446
Buildings	25,057,022	18,054,689	20,513,742
Other equipment	650,348	763,388	907,757
	$ 51,240,848	$ 41,327,924	$ 41,378,945

	Three months ended September 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land and land use right	$ 183,640	$ 170,404
Buildings	2,328,677	2,539,691
Other equipment	54,880	116,705
	$ 2,567,197	$ 2,826,800

	Nine months ended September 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land and land use right	$ 784,181	$ 468,535
Buildings	5,783,788	6,643,960
Other equipment	210,448	403,548
	$ 6,778,417	$ 7,516,043

D. For the three months and nine months ended September 30, 2024 and 2023, the additions to right-of-use assets were $2,573,142, $2,586,974, $10,913,658 and $9,070,057, respectively.

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

	Three months ended September 30, 2024	Three months ended September 30, 2023
Items affecting profit or loss		
Interest expense on lease liabilities	$ 319,562	$ 251,138
Expense on short-term lease contracts	$ 765,362	$ 962,090
Gain from lease modification	$ 12,222	$ 29,968

	Nine months ended September 30, 2024	Nine months ended September 30, 2023
Items affecting profit or loss		
Interest expense on lease liabilities	$ 807,563	$ 744,118
Expense on short-term lease contracts	$ 2,763,615	$ 2,719,076
Gain from lease modification	$ 116,943	$ 288,008
Gain on disposal of right-of-use assets	$ 15,978	$ -

F. For the three months and nine months ended September 30, 2024 and 2023, the Group's total cash outflow for leases were $3,381,764, $4,426,110, $11,089,922 and $13,040,018, respectively.

(12) Leasing arrangements - lessor

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

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

	September 30, 2024	December 31, 2023	September 30, 2023
No later than one year	$ 63,647	$ 503,810	$ 522,118
Later than one year but not later than five years	-	146,103	232,957
	$ 63,647	$ 649,913	$ 755,075

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

	September 30, 2024 Current	September 30, 2024 Non-current
Undiscounted lease payments	$ 63,647	$ -
Unearned finance income	(111)	-
Net investment in lease	$ 63,536	$ -

	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

	September 30, 2023 Current	September 30, 2023 Non-current
Undiscounted lease payments	$ 522,118	$ 232,957
Unearned finance income	(12,113)	(1,820)
Net investment in lease	$ 510,005	$ 231,137

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	18,180	290,133
Transfer out	(64,119)	(28,859)
Disposals	(41,995)	(41,179)
Depreciation charge	(614,806)	(649,509)
Net exchange differences	388,214	35,629
Closing net book amount as at September 30	$ 9,395,770	$ 10,044,300
At September 30		
Cost	$ 17,701,185	$ 17,436,365
Accumulated depreciation and impairment	(8,305,415)	(7,392,065)
	$ 9,395,770	$ 10,044,300

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 September 30,	
	2024	2023
Rental income from the lease of the investment property	$ 248,514	$ 227,857
Direct operating expenses arising from the investment property that generated rental income for the period	$ 181,038	$ 215,114

	Nine months ended September 30,	
	2024	2023
Rental income from the lease of the investment property	$ 755,299	$ 840,819
Direct operating expenses arising from the investment property that generated rental income for the period	$ 614,806	$ 649,509

B. The fair value of the investment property held by the Group as at September 30, 2024, December 31, 2023 and September 30, 2023 were $26,154,484, $25,196,665 and $28,887,239, 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	251,339	2,258	1,810,632	2,064,252
Acquired from business combinations	588,228	-	-	472,212	10,878	521	1,071,839
Disposals	-	-	-	-	-	(12,544)	(12,544)
Amortization charge	-	(78,644)	(326,865)	(875,442)	(92,443)	(1,031,533)	(2,404,927)
Net exchange differences	672,840	17,757	182,791	38,010	49,967	(225,585)	735,780
Closing net book amount as at September 30	$ 21,659,442	$ 566,431	$ 5,689,412	$ 8,447,310	$ 1,721,537	$ 2,971,875	$ 41,056,007
At September 30							
Cost	$ 25,057,619	$ 1,277,975	$ 7,566,291	$ 14,713,363	$ 2,694,103	$ 8,426,731	$ 59,736,082
Accumulated amortisation and impairment	(3,398,177)	(711,544)	(1,876,879)	(6,266,053)	(972,566)	(5,454,856)	(18,680,075)
	$ 21,659,442	$ 566,431	$ 5,689,412	$ 8,447,310	$ 1,721,537	$ 2,971,875	$ 41,056,007

	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	-	-	-	-	-	-	221,757	221,757
Additions	-	-	3,131	56	661,918	-	1,007,710	1,672,815
Acquired from business combinations	2,396,045	-	-	-	626,203	1,075,117	52,680	4,150,045
Disposals	-	-	(374,567)	-	-	-	(9,786)	(384,353)
Amortization charge	-	(523,058)	(91,985)	(375,946)	(946,427)	(120,208)	(1,066,306)	(3,123,930)
Changes in control of subsidiaries	(30,312)	-	-	-	-	-	-	(30,312)
Net exchange differences	690,011	-	16,795	298,387	150,098	55,971	149,505	1,360,767
Closing net book amount as at September 30	$ 21,325,454	$ 6,094,301	$ 585,018	$ 8,108,471	$ 8,699,628	$ 1,827,757	$ 3,886,199	$ 50,526,828
At September 30								
Cost	$ 24,774,786	$ 10,617,876	$ 4,663,182	$ 9,931,372	$ 13,786,572	$ 2,670,357	$ 11,447,037	$ 77,891,182
Accumulated amortisation and impairment	(3,449,332)	(4,523,575)	(4,078,164)	(1,822,901)	(5,086,944)	(842,600)	(7,560,838)	(27,364,354)
	$ 21,325,454	$ 6,094,301	$ 585,018	$ 8,108,471	$ 8,699,628	$ 1,827,757	$ 3,886,199	$ 50,526,828

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

B. Impairment assessment for goodwill of Belkin International Inc.

As of September 30, 2024, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to $12,041,846 (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 September 30, 2024.

C. Impairment assessment for goodwill of FIT Voltaira Group GmbH

As of September 30, 2024, the Group's acquisition of FIT Voltaira Group GmbH (referred herein as "Voltaira") has generated goodwill of $2,450,663 (USD 77,430 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 September 30, 2024.

D. The details of amortisation are as follows:

	Three months ended September 30, 2024	Three months ended September 30, 2023
Operating costs and operating expenses	$ 869,751	$ 1,144,265

	Nine months ended September 30, 2024	Nine months ended September 30, 2023
Operating costs and operating expenses	$ 2,404,927	$ 3,123,930

(15) Other non-current assets

	September 30, 2024	December 31, 2023	September 30, 2023
Prepayments for equipment	$ 5,798,869	$ 4,671,786	$ 4,122,332
Long-term other accounts receivable	450,401	-	-
Refundable deposits	2,487,679	2,660,487	2,442,119
Long-term prepayments			
- Utility duct access	-	-	410,939
- 3.5 GHz frequency band through MOCN	-	-	10,567,316
Assets recognised for incremental costs of obtaining contract with customers	-	-	2,213,510
Prepaid investments	-	460,650	-
Others	7,952,317	7,795,981	8,593,156
	$ 16,689,266	$ 15,588,904	$ 28,349,372

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 $429,685 and $1,381,153 in profit or loss for the three months and nine months ended September 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. The Group recognised the impairment loss on other assets for the three months and nine months ended September 30, 2024 in the amount of $172,901.

E. Details of long-term other accounts receivable is provided in Note 7.

(16) Short-term loans

Type of loans	September 30, 2024	Interest rate range	Collateral
Bank loans			
Credit loans	$ 488,719,052	0%~8.35%	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	September 30, 2023	Interest rate range	Collateral
Bank loans			
Credit loans	$ 541,868,633	0.57%~8.67%	None

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of September 30, 2024, December 31, 2023 and September 30, 2023 are as follows:

September 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	$ 20,918,350	$ 20,918,350	$ -

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	$ -

September 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	$ 597,308,786	$ 597,308,786	$ -

(17) Short-term notes and bills payable

	September 30, 2024	December 31, 2023	September 30, 2023
Commercial paper	$ 83,460,000	$ 61,489,911	$ 59,450,957
Less: Unamortised discount	(795,382)	(161,380)	(247,927)
	$ 82,664,618	$ 61,328,531	$ 59,203,030
Interest rates per annum	1.54%~2.028%	1.40%~2.188%	1.45%~2.23%

(18) Other payables

	September 30, 2024	December 31, 2023	September 30, 2023
Awards and salaries payable	$ 46,026,468	$ 54,154,980	$ 46,728,941
Payables for equipment	22,409,318	32,071,277	24,727,906
Employees' bonuses payable	21,972,545	20,326,524	23,937,332
Consumption goods expense payable (including indirect materials)	12,788,486	11,921,708	11,537,322
Accrued interest payable	5,866,199	14,070,304	16,695,553
Royalty fees payable	2,016,852	2,107,682	3,831,564
Tax payable	5,775,553	6,205,428	5,563,176
Others	99,903,412	86,506,839	94,241,389
	$ 216,758,833	$ 227,364,742	$ 227,263,183

(19) Other current liabilities

	September 30, 2024	December 31, 2023	September 30, 2023
Receipts in advance of payments for materials and equipment on behalf of others	$ 46,706,014	$ 39,870,976	$ 40,595,784
Deposits received	19,462,189	30,483,513	24,212,669
Contract liabilities	31,012,079	26,380,201	26,458,036
Others	3,414,504	4,196,467	5,433,401
	$ 100,594,786	$ 100,931,157	$ 96,699,890

(20) Bonds payable

	September 30, 2024	December 31, 2023	September 30, 2023
Convertible bonds payable	$ 15,275,241	$ 19,183,116	$ 19,183,116
Corporate bonds payable	189,100,000	187,300,000	185,000,000
Foreign unsecured corporate bonds	69,946,500	89,911,202	94,446,223
	274,321,741	296,394,318	298,629,339
Less: Current portion or exercise of put options (shown as "Long-term liabilities, current portion")	(22,900,000)	(65,875,218)	(59,912,639)
	$ 251,421,741	$ 230,519,100	$ 238,716,700

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 September 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. As of September 30, 2024, certain convertible bonds have been converted based on the abovementioned regulation for issuance of convertible bonds. The related information is provided in Note 6(26).

(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 put options were exercised in the third quarter of 2024, the convertible corporate bonds were transferred to 'long-term liabilities, current portion' since 2023. On August 5, 2024, the unexercised put options were transferred back to 'bonds payable' because 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	September 30, 2024
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	5.6399%	None	$ 18,990,000
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	3.8580%	None	707,600
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	794,323
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	459,483
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.3632%	None	397,380
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	5.8200%	None	822,900
Bank of China	2022.01.24~2032.01.24	3.1500%~ 4.6000%	None	3,479,281
Bank of Communications	2024.05.23~2028.04.25	4.3000%	Yes	358,652
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	5.8687%	None	15,825,000
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,441
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.8800%	None	3,843,126
				47,107,043
Less: Current portion				
(shown as "Long-term liabilities, current portion")				(1,569,689)
Administration fee of syndicated loans				(30,595)
				$ 45,506,759

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	September 30, 2023
Long-term loans				
Syndicated loan from a consortium of 18 banks, including Mizuho Corporate Bank Ltd.	2019.03.19~2024.03.19	6.1885%~ 6.2385%	None	$ 18,555,250
Syndicated loan from a consortium of 3 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	4.3230%	None	339,100
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
The Shanghai Commercial & Savings Bank, Ltd.	2021.06.25~2025.06.24	2.2450%	None	257,500
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	1,669,581
Syndicated loan from a consortium of 12 banks, including CTBC Bank Co., Ltd.	2020.10.29~2024.12.26	2.2133%	None	596,070
E.SUN Commercial Bank, Ltd.	2021.12.20~2024.09.20	6.6200%	None	258,160
Industrial and Commercial Bank of China Limited, Singapore Branch	2021.02.04~2023.11.24	6.7500%	None	19,362,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	2.9533%~ 3.0590%	None	2,758,500
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2021.12.27~2026.12.27	3.0590%	Yes	1,350,000
Syndicated loan from a consortium of 12 banks, including Taishin International Bank Co., Ltd.	2023.03.27~2026.12.27	3.0590%	None	1,291,500
Mitsubishi UFJ Financial Group Bank	2021.12.20~2024.12.20	6.5900%	None	903,560
Bank of China	2022.01.24~2032.01.24	3.6000%	None	1,992,119
Bank of China	2022.05.25~2025.03.17	6.5500%	None	16,135,000
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	6.3947%	None	16,135,000
Oldenburgische Landesbank	2020.11.02~2024.12.31	7.5000%	None	37,089
Banco Santander, S.A.	2021.09.20~2024.09.19	1.2600%	None	1,677
Fullyfun Investment Limited	2023.06.24~2024.12.24	0.0000%	None	6,401
Banc Of America Leasing & Capital, LLC	2022.12.27~2030.12.27	5.3720%	None	4,466,716
				88,660,661
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(40,185,740)
Administration fee of syndicated loans				(30,259)
				$ 48,444,662

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.

B. As of September 30, 2024, December 31, 2023 and September 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 $3,597,580, $4,697,696 and $5,452,100, respectively, for the consideration received as long-term loans.

C. Details of assets pledged as collateral for long-term loans are provided in Note 8.

(22) Pensions

A. Defined benefit plans

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

(b) For the aforementioned pension plan, the Company recognised pension costs of $3,799, $4,640, $11,397 and $13,922 for the three months and nine months ended September 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 $11,837.

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) Other overseas subsidiaries of the Group contributed pension under local regulations.

(d) The pension costs under the defined contribution pension plans of the Group for the three months and the nine months ended September 30, 2024 and 2023 were $3,929,152, $3,578,025, $12,751,349 and $12,804,983, respectively.

(23) Share-based payment

As of September 30, 2024, December 31, 2023 and September 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

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Share award program	March 2024	4,405,978	Note 4
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 the 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 nine months ended September 30, 2024 and 2023, expenses incurred on restricted share plan were $241,917 (RMB 52,442 thousand), $674,389 (RMB 154,241 thousand), $1,521,044 (RMB 342,362 thousand) and $1,778,000 (RMB 404,652 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 nine months ended September 30, 2024 and 2023, expenses incurred on employee stock options were $234 (RMB 34 thousand), $13,219 (RMB 3,028 thousand), $12,451 (RMB 2,803 thousand) and $41,562 (RMB 9,459 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 nine months ended September 30, 2024 and 2023, expenses incurred on the share incentive plan were $0 (USD 0), $0 (USD 0), $0 (USD 0) 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 nine months ended September 30, 2024 and 2023, expenses incurred on share incentive plan were $4,521 (USD 140 thousand), $951 (USD 9 thousand), $11,922 (USD 372 thousand) and $38,316 (USD 1,239 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 nine months ended September 30, 2024 and 2023, expenses incurred on employee stock options were $3,122, $2,650, $9,367 and $40,621, respectively.

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

The above plan pertained to the issuance of new shares in 2022 which were all subscribed by employees, and the expected duration of the plan is 6 years. For the three months and nine months ended September 30, 2024, expenses incurred on restricted share plan were $14,611 and $57,264, 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 nine months ended September 30, 2024, no expense was incurred on the treasury stock award program.

(24) Other non-current liabilities

	September 30, 2024	December 31, 2023	September 30, 2023
Deferred government grants	$ 5,420,900	$ 4,938,896	$ 5,331,563
Reserve for retirement pension	950,084	955,441	959,376
Advance rent receipts	1,416,368	1,428,015	1,481,893
Others	5,696,720	5,790,448	5,447,203
	$ 13,484,072	$ 13,112,800	$ 13,220,035

(25) Provisions

	Warranty
At January 1, 2024	$ 3,645,592
Provisions during the period	3,498,004
Used during the period	(252,465)
Unused amounts reversed	(1,085,902)
Exchange differences	35,856
At September 30, 2024	$ 5,841,085

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2023	$ 3,868,901	$ 459,026	$ 22,479	$ 4,350,406
Provisions during the period	2,656,695	15,425	692	2,672,812
Used during the period	(395,722)	-	-	(395,722)
Unused amounts reversed	(1,100,951)	-	-	(1,100,951)
Exchange differences	215,515	-	-	215,515
At September 30, 2023	$ 5,244,438	$ 474,451	$ 23,171	$ 5,742,060

Analysis of total provisions:

	September 30, 2024	December 31, 2023	September 30, 2023
Current	$ 2,497,699	$ 1,557,895	$ 2,295,991
Non-current	$ 3,343,386	$ 2,087,697	$ 3,446,069

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

A. As of September 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.

Movements in the number of the Company’s ordinary shares outstanding (including certificate of entitlement to new shares from convertible bonds) are as follows:

	2024	2023
	Shares in thousands	Shares in thousands
At January 1, 2024	13,862,991	13,862,991
Convertible bonds were converted into shares of common stock	27,738	-
At September 30, 2024	13,890,729	13,862,991

B. The Company’s bonds totalling USD $142,600 thousand (face value) had been converted into $277,387 of ordinary shares (27,738 thousand shares) with a par value of $10 (in dollars) per share during the nine months ended September 30, 2024, which resulted in ‘capital surplus, additional paid-in capital’ arising from bond conversion of $3,698,940 and the reversal of ‘capital surplus, share options’ of $68,450. As of September 30, 2024, the registration has not yet been completed and therefore the shares were shown as ‘certificate of entitlement to new shares from convertible bonds’.

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

(a) Voting

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

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

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of September 30, 2024, 39,546 thousand units of GDRs were outstanding, which represents 79,092 thousand shares of common stock.

D. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of September 30, 2024, December 31, 2023 and September 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	-	(8,949,105)	-	-	(8,949,105)
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	371,946	-	371,946
Disposal of investments accounted for using equity method	-	-	68,963	-	68,963
Convertible bonds were converted into shares of common stock	3,698,940	-	-	(68,450)	3,630,490
At September 30	$93,299,224	$ 95,028,166	$ 5,180,240	$ 267,562	$ 193,775,192

	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	-	1,329,087	-	-	1,329,087
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	671,470	-	671,470
Disposal of investments accounted for using equity method	-	-	(1,494,840)	-	(1,494,840)
At September 30	$89,600,284	$ 99,620,558	$ 4,743,023	$ 336,012	$ 194,299,877

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; for the recognition of the capital surplus from convertible bonds which were converted into shares of common stock, refer to Note 6(20) 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	13,976,368	-	13,976,368
- Associates	(1,319,180)	-	(1,319,180)
Revaluation – tax	(2,802,166)	-	(2,802,166)
Revaluation transferred to retained earnings	(936,558)	-	(936,558)
Currency translation:			
- Group	-	62,483,958	62,483,958
- Associates	-	2,782,718	2,782,718
Disposal of investments accounted for using equity method	-	(184)	(184)
At September 30	$ 17,238,753	$ (56,275,750)	$ (39,036,997)

	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	(7,954,183)	-	-	(7,954,183)
- Associates	524,245	-	-	524,245
Revaluation – tax	494,578	-	-	494,578
Revaluation transferred to retained earnings	(522,708)	-	-	(522,708)
Currency translation:				
- Group	-	29,189,984	-	29,189,984
- Associates	-	(2,893,670)	-	(2,893,670)
Cash flow hedges:				
- Fair value losses during the period	-	-	(3,109)	(3,109)
- Tax on fair value losses	-	-	473	473
- Transfers to other equity items	-	-	(172,575)	(172,575)
Disposal of investments accounted for using equity method	28,941	3,188	-	32,129
At September 30	$ 7,097,255	$ (70,381,088)	$ (175,211)	$ (63,459,044)

(30) Non-controlling interests

	Nine months ended September 30,	
	2024	2023
At January 1	$ 193,134,544	$ 199,986,123
Share attributable to non-controlling interests:		
Profit for the period	12,783,166	7,579,255
Currency translation difference	6,298,211	2,480,038
Unrealised loss on investments in equity instruments measured at fair value through other comprehensive income	(19,420)	(774,267)
Loss on hedging instrument	-	(37,081)
Earnings distribution to non-controlling interests	(8,255,018)	(7,247,705)
Changes in non-controlling interests	(2,504,507)	151,871
At September 30	$ 201,436,976	$ 202,138,234

A. Some subsidiaries of the Group have repurchased and retired treasury shares, issued employee share-based payment and new shares, acquisition of subsidiaries and the Group lost control over subsidiaries during the nine months ended September 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 $471,812, $583,654,

$884,144 and $151,871 and equity attributable to owners of the parent increased by $1,153,492, $168,530, $2,274,831 and $1,329,087 for the three months and nine months ended September 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:

Revenue from external customer contracts	Three months ended September 30, 2024	Three months ended September 30, 2023
U.S.A	$ 650,785,359	$ 561,903,272
Singapore	506,222,746	354,139,335
Ireland	263,355,401	222,700,629
China	84,899,433	81,720,785
Japan	66,280,371	66,480,182
India	46,204,456	61,682,138
Taiwan	29,221,010	30,743,108
Mexico	1,143,948	370,380
Vietnam	1,507,352	678,635
Others	204,949,043	162,745,189
	$ 1,854,569,119	$ 1,543,163,653

Revenue from external customer contracts	Nine months ended September 30, 2024	Nine months ended September 30, 2023
U.S.A	$ 1,631,998,376	$ 1,504,313,993
Singapore	1,350,345,538	771,414,145
Ireland	686,632,139	913,826,039
China	218,277,019	229,430,387
Japan	123,155,395	203,518,228
India	115,186,137	143,396,795
Taiwan	72,791,676	86,456,527
Mexico	3,560,010	2,793,950
Vietnam	3,258,292	1,273,900
Others	523,907,079	453,725,218
	$ 4,729,111,661	$ 4,310,149,182

B. Information on product types

	Three months ended September 30,	
	2024 (in millions)	2023 (in millions)
Smart Consumer Electronics	$ 831,735	$ 826,632
Cloud and Networking Products	588,432	343,087
Computing Products	323,367	278,664
Components and Others	111,035	94,781
	$ 1,854,569	$ 1,543,164

	Nine months ended September 30,	
	2024 (in millions)	2023 (in millions)
Smart Consumer Electronics	$ 2,092,489	$ 2,276,327
Cloud and Networking Products	1,452,146	999,502
Computing Products	894,622	791,089
Components and Others	289,855	243,231
	$ 4,729,112	$ 4,310,149

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"):

	September 30, 2024	December 31, 2023	September 30, 2023	January 1, 2023
Contract liabilities	$ 31,012,079	$ 26,380,201	$ 26,458,036	$ 27,945,203

Contract liabilities at the beginning of the period amounting to $1,524,562, $1,049,127, $12,053,203 and $12,887,653 were recognised as revenues for the three months and nine months ended September 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 nine months ended September 30, 2024 and 2023, refer to Note 6(15).

(32) Interest income

	Three months ended September 30,	
	2024	2023
Interest income from bank deposits	$ 6,536,784	$ 20,214,161
Interest income from financial assets at amortised cost	2,213,479	654,435
	$ 8,750,263	$ 20,868,596

	Nine months ended September 30,	
	2024	2023
Interest income from bank deposits	$ 30,271,828	$ 58,528,602
Interest income from financial assets at amortised cost	5,714,256	1,441,556
	$ 35,986,084	$ 59,970,158

(33) Other income

	Three months ended September 30,	
	2024	2023
Rental income	$ 561,687	$ 968,036
Dividend income	1,736,953	1,402,279
Government grants	30,238	136,953
Other non-operating income	772,759	799,218
	$ 3,101,637	$ 3,306,486

	Nine months ended September 30,	
	2024	2023
Rental income	$ 1,728,800	$ 2,105,999
Dividend income	3,233,653	3,141,913
Government grants	123,836	164,294
Other non-operating income	2,204,113	2,225,054
	$ 7,290,402	$ 7,637,260

(34) Other gains and losses

	Three months ended September 30,	
	2024	2023
Gain on financial assets or liabilities at fair value through profit or loss	$ 3,931,016	$ 6,469,819
Gain on disposal of property, plant and equipment	396,264	820,695
(Loss) gain on disposal of investments	(174,641)	95,209
Gain (loss) on disposal of intangible assets	132	(9,125)
Net currency exchange gain (loss)	1,871,771	(5,249,036)
Impairment loss	(172,901)	-
Other losses	(222,811)	(322,758)
	$ 5,628,830	$ 1,804,804

	Nine months ended September 30,	
	2024	2023
Gain (loss) on financial assets or liabilities at fair value through profit or loss	$ 4,343,319	$ (6,145,860)
Gain on disposal of property, plant and equipment	572,466	3,845,433
(Loss) gain on disposal of investments	(113,145)	5,132,956
Gain (loss) on disposal of intangible assets	327	(284,924)
Net currency exchange (loss) gain	(1,089,264)	2,724,093
Impairment loss	(172,901)	(482,537)
Other losses	(605,395)	(516,097)
	$ 2,935,407	$ 4,273,064

(35) Expenses by nature

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

	Three months ended September 30,	
	2024	2023
Repairing services and product warranty costs	$ 9,994,027	$ 8,046,880
Employee benefit expense	70,473,443	71,742,275
Depreciation	20,570,967	20,612,814
Amortisation	869,751	1,573,950
	$ 101,908,188	$ 101,975,919

	Nine months ended September 30,	
	2024	2023
Repairing services and product warranty costs	$ 24,473,972	$ 22,226,245
Employee benefit expense	223,165,654	225,055,016
Depreciation	58,355,161	57,963,237
Amortisation	2,404,927	4,505,083
	$ 308,399,714	$ 309,749,581

(36) Employee benefit expense

	Three months ended September 30,	
	2024	2023
Wages and salaries	$ 58,032,141	$ 60,228,996
Share-based payment	264,405	691,209
Labor and health insurance fees	5,197,044	4,063,834
Pension costs	3,932,951	3,582,665
Other personnel expenses	3,046,902	3,175,571
	$ 70,473,443	$ 71,742,275

	Nine months ended September 30,	
	2024	2023
Wages and salaries	$ 185,221,195	$ 189,062,792
Share-based payment	1,612,048	1,937,817
Labor and health insurance fees	12,551,089	10,427,453
Pension costs	12,762,746	12,818,905
Other personnel expenses	11,018,576	10,808,049
	$ 223,165,654	$ 225,055,016

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 nine months ended September 30, 2024 and 2023, employees’ compensation was accrued at $2,928,126, $2,348,088, $6,133,209 and $5,226,497, respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the nine months ended September 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 September 30,	
	2024	2023
Interest expense:		
Bank borrowings	$ 6,844,730	$ 15,967,092
Corporate bonds	1,061,922	1,161,807
Interest expense from lease liability	319,562	251,138
Financing expense from accounts receivable factoring	544,142	367,186
	$ 8,770,356	$ 17,747,223

	Nine months ended September 30,	
	2024	2023
Interest expense:		
Bank borrowings	$ 23,461,774	$ 44,556,049
Corporate bonds	3,344,154	3,257,648
Interest expense from lease liability	807,563	744,118
Financing expense from accounts receivable factoring	1,056,349	746,506
	$ 28,669,840	$ 49,304,321

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended September 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	$ 12,511,255	$ 5,592,664
Tax on undistributed surplus earnings	24,640	-
Adjustments in respect of prior period	(906,090)	90,916
Total current tax	11,629,805	5,683,580
Deferred tax:		
Origination and reversal of temporary differences	678,618	4,043,917
Income tax expense	$ 12,308,423	$ 9,727,497

	Nine months ended September 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	$ 27,133,432	$ 20,158,828
Tax on undistributed surplus earnings	1,134,874	3,134,010
Adjustments in respect of prior period	(144,085)	(102,406)
Total current tax	28,124,221	23,190,432
Deferred tax:		
Origination and reversal of temporary differences	1,275,167	5,603,155
Income tax expense	$ 29,399,388	$ 28,793,587

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

	Three months ended September 30,	
	2024	2023
Measured at fair value through other comprehensive income from changes in fair value	$ 2,300,514	$ (821,002)
Cash flow hedges	-	(7,117)
	$ 2,300,514	$ (828,119)

	Nine months ended September 30,	
	2024	2023
Measured at fair value through other comprehensive income from changes in fair value	$ 2,802,166	$ (494,578)
Cash flow hedges	-	(37,462)
	$ 2,802,166	$ (532,040)

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. The current tax expense related to Pillar Two income taxes that the Group recognised for the nine months ended September 30, 2024 was $683,927.

E. 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. The Group will continually examine its effects to the Group's future financial performance.

(39) Earnings per share

	Three months ended September 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	$ 49,325,069	13,882,070	$ 3.55
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 49,325,069	13,882,070	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	32,710	
Convertible bonds-overseas	-	108,995	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 49,325,069	14,023,775	$ 3.52

	Three months ended September 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	$ 43,127,846	13,861,508	$ 3.11
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 43,127,846	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	50,255	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 43,127,846	14,044,152	$ 3.07

	Nine months ended September 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	$ 106,379,192	13,868,412	$ 7.67
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 106,379,192	13,868,412	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	88,262	
Convertible bonds-overseas	-	108,995	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 106,379,192	14,065,669	$ 7.56

	Nine months ended September 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	$ 88,953,088	13,861,508	$ 6.42
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 88,953,088	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	82,828	
Convertible bonds-overseas	-	132,389	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 88,953,088	14,076,725	$ 6.32

(40) Business combinations

A. To expand the product line to the service of OEM of basic packaging and testing, on July 29, 2024, a subsidiary of the Group, ShunSin Technology Holdings (Hong Kong) Limited, acquired 100% of the share capital of SFA Semicon (Suzhou) Co., Ltd. for $579,222 (USD 17,890 thousand) and obtained control over SFA Semicon (Suzhou) Co., Ltd. The aforementioned business combination arose mainly from acquiring property, plant and equipment, and right-of-use assets.

B. To enhance the technology and market layout of high-speed optical module and co-packaged optics (CPO), on August 29, 2024, a subsidiary of the Group, Fu Yu Electronical Technology (Huaian) Co., Ltd., acquired 70% of the share capital of Ccloud Electro Optics Technology Co., Ltd. for $974,644 (RMB 220,683 thousand) and obtained control over Ccloud Electro Optics Technology Co., Ltd. The aforementioned business combination arose mainly from acquiring intangible assets.

C. In July 2023, the Group acquired the IC (integrated circuit) and SiC (Silicon Carbide) product and module business of XSEMI Corporation by $204,000 and established a new entity, PowerX Semiconductor Corporation. In the aforementioned merger, the acquisition is mainly comprised of inventories, property, plant and equipment, intangible assets and other payables.

D. The Group's subsidiary, Foxconn Interconnect Technology Singapore Pte. Ltd., acquired 100% equity interest in Prettl SWH GmbH and its subsidiary at an adjusted price of $6,528,172 (EUR 193,091 thousand) on July 3, 2023. Since then, Prettl SWH GmbH and its subsidiary became the Group's subsidiaries. Prettl SWH GmbH then changed its name to FIT Voltaira group GmbH ("Voltaira group").

Voltaira group is a German designer and manufacturer of automotive component which primarily engaged in the development and manufacture of best-in-class, high-end automotive sensor harnesses and connectivity and electrification solutions. This acquisition is expected to enhance the Group's competitive advantage in the layout of key components related to electric vehicles.

(a) The following table summarises the consideration paid for Voltaira Group and the fair values of the assets acquired and liabilities assumed at the acquisition date:

Purchase consideration		
Cash paid	$	6,528,172
Fair value of the identifiable assets acquired and liabilities assumed		
Cash and cash equivalents		331,267
Accounts receivable and other receivables		2,713,679
Inventories		1,822,545
Property, plant and equipment		1,483,927
Intangible assets		1,665,055
Right-of-use assets		389,064
Deferred income tax assets		249,494
Accounts payable		(2,637,076)
Lease liabilities		(342,016)
Bank loans		(972,347)
Deferred income tax liabilities		(517,142)
Total identifiable net assets	$	4,186,450
Goodwill	$	2,341,722

(b) The fair value of the acquired identifiable intangible assets amounted to $1,575,497 (including customer relationships and developed technology).

(c) The operating revenue included in the consolidated statement of comprehensive income since July 3, 2023 contributed by Voltaira Group was $3,198,724. Voltaira Group also contributed loss before income tax of $123,755 over the same period. Had Voltaira Group been consolidated from January 1, 2023, the consolidated statement of comprehensive income would show operating revenue of $4,316,097,722 and profit before income tax of $124,755,106.

(41) Supplemental cash flow information

A. Investing activities with partial cash payments

	Nine months ended September 30,			
	2024		2023	
Purchase of property, plant and equipment	$	85,178,300	$	67,377,041
Add: Opening balance of payable on equipment		32,071,277		28,837,155
Less: Ending balance of payable on equipment		(22,409,318)		(24,727,906)
Net exchange differences		1,250,038		97,976
Cash paid during the period	$	96,090,297	$	71,584,266

	Nine months ended September 30,	
	2024	2023
Disposal of property, plant and equipment	$ 4,709,286	$ 8,355,285
Add: Opening balance of receivable on equipment	2,471,515	417,347
Less: Ending balance of receivable on equipment	(2,446,751)	(944,528)
Net exchange differences	88,224	37,375
Cash received during the period	$ 4,822,274	$ 7,865,479

B. 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	21,970,089	(25,119,002)	(15,989,085)	(20,908,875)	(5,504,932)	(45,551,805)
Impact of changes in foreign exchange rate	-	11,999,002	1,972,020	2,744,173	1,332,253	18,047,448
Changes in other non-cash items	(634,002)	66,467	(29,418)	(3,907,875)	12,565,022	8,060,194
At September 30	$ 82,664,618	$ 488,719,052	$ 47,076,448	$ 274,321,741	$ 30,846,080	$ 923,627,939

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	27,895,554	(47,949,518)	9,407,083	35,450,000	(7,961,732)	16,841,387
Impact of changes in foreign exchange rate	-	6,274,491	3,751,710	4,496,633	(294,016)	14,228,818
Changes in other non-cash items	(184,021)	933,577	50,658	(6,376)	6,495,993	7,289,831
At September 30	$ 59,203,030	$ 541,868,633	$ 88,630,402	$ 298,629,339	$ 24,034,924	$1,012,366,328

C. 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

Names of related parties	Relationship with the Group
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
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

Names of related parties	Relationship with the Group
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
Yunjian Hongzhi Electronics (Shanghai) Co., Ltd.	Associate
Kai-Hong Energy 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 September 30,	
	2024	2023
Sales of goods:		
Associates	$ 24,457,665	$ 25,950,728
Other related party	1,840,123	2,056,711
	$ 26,297,788	$ 28,007,439

	Nine months ended September 30,	
	2024	2023
Sales of goods:		
Associates	$ 55,416,417	$ 71,235,199
Other related party	5,074,239	5,988,532
	$ 60,490,656	$ 77,223,731

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 September 30,	
	2024	2023
Purchases of goods:		
Associates	$ 8,919,733	$ 14,955,123
Other related party	2,131,233	1,567,743
	$ 11,050,966	$ 16,522,866

	Nine months ended September 30,	
	2024	2023
Purchases of goods:		
Associates	$ 25,480,384	$ 37,110,210
Other related party	4,899,105	3,312,140
	$ 30,379,489	$ 40,422,350

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

	September 30, 2024	December 31, 2023	September 30, 2023
Accounts receivable:			
Associates	$ 17,139,634	$ 15,089,147	$ 22,549,730
Other related party	1,545,209	1,646,496	2,319,300
Less: Allowance for doubtful accounts	(867,772)	(820,746)	(863,149)
	17,817,071	15,914,897	24,005,881
Other receivables - sale of property, plant and equipment:			
Associates	61,473	89,916	85,311
Other related party	1,105	-	-
Other receivables - purchase of materials on behalf of related parties:			
Associates	2,549,316	2,154,084	1,038,795
Other related party	2,698	3,147	2,726
Other receivables - disposal of investment:			
Associates	334,803	324,859	455,148
Other receivables - other:			
Associates			
Sakai Display Products Corporation			
Current	7,320,615	-	-
Non-Current	450,401	-	-
Others	705,224	656,549	641,792
	11,425,635	3,228,555	2,223,772
	$ 29,242,706	$ 19,143,452	$ 26,229,653

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

(b) Except for the receivable from SDP, the aforementioned 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

	September 30, 2024	December 31, 2023	September 30, 2023
Accounts payable:			
Associates	$ 10,782,869	$ 12,885,781	$ 16,785,541
Other related party	2,469,810	1,298,643	1,590,229
	13,252,679	14,184,424	18,375,770
Other payables - acquisition of property, plant and equipment:			
Associates	182,092	409,569	160,869
Other payables - procurement of raw materials on behalf of others:			
Associates	341,502	258,717	1,082,882
Other payables - other:			
Associates	-	1,464,816	-
	523,594	2,133,102	1,243,751
	$ 13,776,273	$ 16,317,526	$ 19,619,521

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

E. Contract liabilities

	September 30, 2024	December 31, 2023	September 30, 2023
Associates			
Lingyange Semiconductor, Inc.	$ 2,196,979	$ 84,143	$ 7,126
Others	565	50	2,335
	$ 2,197,544	$ 84,193	$ 9,461

F. 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 nine months ended September 30, 2024 and 2023, the Group acquired right-of-use assets of $8,398, $19,252, $23,005 and $19,252, respectively, from related parties.

(c) Lease liabilities

	September 30, 2024	December 31, 2023	September 30, 2023
Associates	$ 136,009	$ 223,299	$ 269,270
Other related party	5,496	2,812	-
	$ 141,505	226,111	$ 269,270

(d) For the three months and nine months ended September 30, 2024 and 2023, the interest expense incurred on lease liabilities were $1,933, $3,593, $6,780 and $11,087, respectively.

G. Property transactions:

(a) Acquisition of property, plant and equipment:

	Three months ended September 30,	
	2024	2023
Acquisition of property, plant and equipment:		
Associates	$ 146,155	$ 139,537
Other related party	-	3,137
	$ 146,155	$ 142,674

	Nine months ended September 30,	
	2024	2023
Acquisition of property, plant and equipment:		
Associates	$ 327,511	$ 321,701
Other related party	-	3,137
	$ 327,511	$ 324,838

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

	Three months ended September 30,			
	2024		2023	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Gain on disposal
Associates	$ 8,250	$ 1,997	$ 2,052	$ 131
Other related party	19	-	-	-
	$ 8,269	$ 1,997	$ 2,052	$ 131

	Nine months ended September 30,			
	2024		2023	
	Proceeds from sale	Gain on disposal	Proceeds from sale	Loss on disposal
Associates	$ 14,247	$ 5,622	$ 35,529	$ (3,943)
Other related party	1,117	58	-	-
	$ 15,364	$ 5,680	$ 35,529	$ (3,943)

(c) Acquisition of financial assets:

	Accounts	No. of shares	Objects	Nine months ended September 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.	"	50,000 thousand shares	Common shares	444,280
Others	"	12,658 thousand shares	Common shares	126,581
				$ 1,294,479

	Accounts	No. of shares	Objects	Nine months ended September 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
Associates				
Others	Investment accounted for using the equity method	1,500 thousand shares	Common shares	46,950
				2,086,981

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

	Accounts	No. of shares	Objects	Nine months ended September 30, 2023 Proceeds	Nine months ended September 30, 2023 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

(e) Acquisition of other assets:

		Nine months ended September 30,	
		2024	2023
	Accounts	Consideration	Consideration
Associates	Intangible assets	$ 52,546	$ 69,435
Associates	Other assets	-	71,018
		$ 52,546	$ 140,453

H. Loans to related parties

(a) Receivables from related parties

	September 30, 2024	December 31, 2023	September 30, 2023
Associates	$ 159,210	$ 152,310	$ 155,408

For collaterals, refer to Table 1.

(b) Interest income

	Three months ended September 30,	
	2024	2023
Associates	$ 1,598	$ 1,550

	Nine months ended September 30,	
	2024	2023
Associates	$ 4,696	$ 4,627

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

(3) Key management compensation

	Three months ended September 30,	
	2024	2023
Salaries and other short-term employee benefits	$ 229,079	$ 230,921
Post-employment benefits	614	573
Share-based payments	54,332	87,004
	$ 284,025	$ 318,498

	Nine months ended September 30,	
	2024	2023
Salaries and other short-term employee benefits	$ 534,029	$ 477,770
Post-employment benefits	1,895	1,574
Share-based payments	214,489	262,699
	$ 750,413	$ 742,043

8. PLEDGED ASSETS

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

Assets	Nature	September 30, 2024	December 31, 2023	September 30, 2023
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	$ 128,343	$ 146,792	$ 114,436
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	150,417	285,496	292,231
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	24,487	48,792	22,079
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment	34,200	34,200	166,995
Buildings and structures	Long-term loans	3,855,645	3,728,307	4,446,639
		$ 4,193,092	$ 4,243,587	$ 5,042,380

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 September 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:

	September 30, 2024	December 31, 2023	September 30, 2023
Property, plant and equipment	$ 16,261,195	$ 21,791,502	$ 7,956,310
Financial assets at fair value through profit or loss	5,093,942	4,184,451	4,402,107
Financial assets at fair value through other comprehensive income	1,478,688	2,908,261	2,711,942
Investments accounted for using equity method	4,550,648	11,476,524	11,452,387
	$ 27,384,473	$ 40,360,738	$ 26,522,746

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

The Company completed the pricing of the first overseas unsecured convertible corporate bonds of 2024 on October 17, 2024, with the issuance date set on October 28, 2024 for a total issuance amount of USD700 million.

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 (including related parties)) and financial liabilities (financial liabilities at fair value through profit or loss, accounts payable (including related parties), other payables, short-term loans, short-term notes and bills payable, long-term liabilities, current portion, 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, accounts receivable and other receivables, loans, accounts payable and other payables, 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:

	September 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	$ 36,852,223	31.65	$ 1,166,372,872	5 %	$ 58,318,644
USD : RMB	6,583,900	6.9976	208,380,433	5 %	10,419,022
USD : CZK	2,370,937	22.5733	75,040,152	5 %	3,752,008
Net effect in consolidated entities with foreign currency					
USD : TWD	$ 61,337,039	31.65	$ 1,941,317,278		
Financial liabilities					
Monetary items					
USD : TWD	$ 17,542,387	31.65	$ 555,216,552	5 %	$ 27,760,828
USD : RMB	7,641,433	6.9976	241,851,364	5 %	12,092,568
USD : CZK	802,693	22.5733	25,405,231	5 %	1,270,262

	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	1,568,816	22.372	48,086,198	5 %	2,404,310
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	584,786	22.372	17,958,768	5 %	897,938

	September 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	$ 30,221,169	32.27	$ 975,237,115	5 %	$ 48,761,856
USD : RMB	10,372,097	7.3092	334,707,584	5 %	16,735,379
USD : CZK	1,490,443	23.0945	32,542,692	5 %	1,627,135
Net effect in consolidated entities with foreign currency					
USD : TWD	$ 54,676,215	32.27	$ 1,764,401,467		
Financial liabilities					
Monetary items					
USD : TWD	$ 17,311,624	32.27	$ 558,646,106	5 %	$ 27,932,305
USD : RMB	11,810,298	7.3092	381,118,301	5 %	19,055,915
USD : CZK	582,672	23.0945	12,722,214	5 %	636,111

(v) Total exchange gain (loss), including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three months and nine months ended September 30, 2024 and 2023 amounted to $1,871,771, ($5,249,036), ($1,089,264) and $2,724,093, respectively.

ii. Equity securities

(i) Nature

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

(ii) Extent

If such equity instruments' price rise or fall by 1%, with all other factors held constant, the impact on equity due to investments in equity instruments measured at fair value through other comprehensive income, and investments in equity at fair value through profit or loss are \$1,032,631 and \$795,654 for the nine months ended September 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 nine months ended September 30, 2024 and 2023, the Group's borrowings at variable rate were mainly denominated in USD, EUR 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.

(iii) If the borrowing interest rate had increased/decreased by 0.25% with all other variables held constant, profit before income tax for the nine months ended September 30, 2024 and 2023 would have increased/decreased by \$1,043,896 and \$2,302,196, respectively. The main factor is that changes in interest expense result in floating-rate borrowings.

(b) Credit risk

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

According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The Group assesses the credit quality of the customers by taking into account their financial position, past experience and other factors to conduct its internal risk management. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.

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

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

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

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

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

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

	September 30, 2024	December 31, 2023	September 30, 2023
Not past due	$ 1,178,180,200	$ 861,038,332	$ 969,941,762
Up to 90 days	8,965,757	10,558,960	16,532,864
91 to 180 days	1,559,125	2,096,667	3,283,326
181 to 270 days	645,178	1,558,199	1,509,563
271 to 360 days	1,488,368	1,679,586	2,092,426
Over 361 days	14,707,392	12,039,923	11,717,552
	$ 1,205,546,020	$ 888,971,667	$ 1,005,077,493

The above aging analysis is based on days overdue.

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

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

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

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

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

September 30, 2024	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.01%~27.8%	0.07%~98.3%	
Total book value	$ 15,455,003	$ 721,514,633	$ 429,348,254	$ 11,573,926	$ 27,654,204	$ 1,205,546,020
Loss allowance	$ 15,455,003	$ 360,757	$ 472,283	$ 345,378	$ 1,096,988	$ 17,730,409

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

September 30, 2023	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.0375%	0.0875%	0.05%~39.2%	0.55%~52.3%	
Total book value	$ 14,592,394	$ 680,709,645	$ 259,238,781	$ 21,010,284	$ 29,526,389	$ 1,005,077,493
Loss allowance	$ 14,592,394	$ 255,266	$ 226,834	$ 515,154	$ 429,085	$ 16,018,733

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

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

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

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

vi. As of September 30, 2024, December 31, 2023 and September 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	698,813	3,619,888
Effect of foreign exchange	330,092	296,349
At September 30	$ 17,730,409	$ 16,018,733

(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:

September 30, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 22,900,000	$ 66,605,241	$ 123,926,500	$ 60,890,000	$ 274,321,741
Long-term loans	1,569,689	16,860,859	20,792,909	7,883,586	47,107,043
Lease liabilities	7,687,452	3,802,568	10,122,651	8,960,408	30,573,079
	$ 32,157,141	$ 87,268,668	$ 154,842,060	$ 77,733,994	$ 352,001,863

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

September 30, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 59,912,639	$ 22,900,000	$ 132,473,700	$ 83,343,000	$ 298,629,339
Long-term loans	40,197,799	19,098,938	22,128,455	7,235,469	88,660,661
Lease liabilities	7,812,734	4,215,452	7,917,764	6,434,440	26,380,390
	$ 107,923,172	$ 46,214,390	$ 162,519,919	$ 97,012,909	$ 413,670,390

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

Derivative financial liabilities:

September 30, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 2,078,466	$ -	$ -	$ -	$ 2,078,466
Cross currency swap contracts	536,651	-	-	-	536,651
	$ 2,615,117	$ -	$ -	$ -	$ 2,615,117

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

September 30, 2023	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 807,660	$ -	$ -	$ -	$ 807,660
Cross currency swap contracts	164,128	-	-	-	164,128
	$ 971,788	$ -	$ -	$ -	$ 971,788

(3) <u>Fair value information</u>

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 (including related parties), other receivables (including related parties), financial assets at amortised cost (excluding bank debentures), short-term loans, notes and accounts payable (including related parties), other payables, long-term liabilities, current portion, and long-term loans approximate to their fair values:

	September 30, 2024			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 274,321,741	$ -	$ 261,311,503	$ -

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

	September 30, 2023			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 298,629,339	$ -	$ 285,426,547	$ -

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

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

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at September 30, 2024, December 31, 2023 and September 30, 2023 is as follows:

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

September 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	$ 618,777	$ 1,317,918	$ 639,074	$ 2,575,769
Debt instruments	-	-	2,710,344	2,710,344
Beneficiary certificates	124,059	850,942	82,037,844	83,012,845
Derivatives	-	5,203,003	-	5,203,003
Financial assets at fair value through other comprehensive income				
Equity instruments	87,687,014	883,740	12,116,608	100,687,362
Accounts receivable expected factoring	-	120,260,725	-	120,260,725
Total	$ 88,429,850	$ 128,516,328	$ 97,503,870	$ 314,450,048
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (2,615,117)	$ -	$ (2,615,117)

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)

September 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	$ 643,647	$ -	$ 303,179	$ 946,826
Debt instruments	-	39,732	-	39,732
Beneficiary certificates	120,777	629,557	88,940,997	89,691,331
Derivatives	-	8,576,562	-	8,576,562
Derivative financial assets for hedging	-	1,072	-	1,072
Financial assets at fair value through other comprehensive income				
Equity instruments	64,067,479	2,258,135	12,292,980	78,618,594
Accounts receivable expected factoring	-	100,879,062	-	100,879,062
Total	$ 64,831,903	$ 112,384,120	$ 101,537,156	$ 278,753,179

September 30, 2023	Level 1	Level 2	Level 3	Total
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (971,788)	$ -	$ (971,788)

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

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

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

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

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

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

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

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

E. For the nine months ended September 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 nine months ended September 30, 2024 and 2023:

	2024	2023
At January 1	$ 94,938,791	$ 103,637,137
Gains and losses recognised in profit or loss	784,366	(1,911,863)
Losses recognised in other comprehensive income or loss	(276,423)	(2,720,833)
Acquired during the period	5,499,892	6,026,251
Sold during the period	(120,881)	(105,799)
Investment cost refund	(6,789,091)	(1,508,984)
Transfer in to (out of) Level 3	480,450	(6,225,165)
Effect of exchange rate changes	2,986,766	4,346,412
At September 30	$ 97,503,870	$ 101,537,156

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

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

	Fair value at September 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,831,855	Market comparable companies	Revenue multiple	0.20~16.69 (4.05)	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 (3.52)	
			Discount for lack of marketability	16.00%~37.00% (23.83%)	
			Value to NIAT multiple	0.14~14.89 (4.46)	
			Value to EBIT multiple	85.40	
			Implied equity value multiple	18.34	
	$ 1,498,381	Stock value in complex capital structure	Discount for lack of marketability	16.00%~42.00% (27.71%)	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	25.00%~81.91% (43.38%)	
			Revenue multiple	1.54~3.28 (2.94)	
			Net value multiple	0.86~19.35 (5.98)	
			Value to NIAT multiple	0.56~19.28 (16.47)	
	$ 2,745,868	Net assets value	Discount for lack of marketability	13.00%~39.00% (20.30%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 289,796	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 6,389,782	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 55,232,478	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.

	Fair value at September 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	$ 25,635,044	Stock value in complex capital structure	Discount for lack of marketability	0.75%	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	24.50%	
	$ 1,170,322	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preferred stock	$ 358,737	Recent non-active market price	Not applicable	Not applicable	Not applicable
	$ 234,114	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	67.88%	
			Net value multiple	12.57	
	$ 2,117,493	Market approach	Discount for lack of marketability	21.44%	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	42.52%	

	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)	

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

	Fair value at September 30, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 2,359,288	Market comparable companies	Revenue multiple	0.20~16.69 (6.31)	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	0.27~8.33 (2.92)	
			Discount for lack of marketability	17.00%~38.00% (25.23%)	
			Value to NIAT multiple	0.26~8.46 (6.17)	

	Fair value at September 30, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 2,833,502	Stock value in complex capital structure	Discount for lack of marketability	20.00%~38.00% (26.52%)	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	27.88%~86.31% (51.10%)	
			Revenue multiple	1.40~7.63 (7.29)	
			Net value multiple	0.55~18.87 (5.81)	
			Value to NIAT multiple	0.56~26.87 (13.42)	
	$ 1,478,449	Net assets value	Discount for lack of marketability	15.00%~30.00% (19.45%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 277,006	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 5,647,914	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 56,074,386	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.
	$ 32,024,781	Stock value in complex capital structure	Discount for lack of marketability	1.15%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	17.69%	
	$ 841,830	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:

	Input	Change	September 30, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income	
			Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	$ 844,920	$ (844,920)	$ 73,073	$ (73,073)

	Input	Change	December 31, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
			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)

	Input	Change	September 30, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
			Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	$ 912,497	$ (912,497)	$ 93,103	$ (93,103)

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 September 30, 2024 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 1,091,740	$ 754,789	$ 61,160	$ 36,459	$ (89,579)	$ 1,854,569
Internal revenue	22,669	4,021	11,432	3,038	(41,160)	-
Operating revenue	$ 1,114,409	$ 758,810	$ 72,592	$ 39,497	$ (130,739)	$ 1,854,569
Depreciation and amortisation	$ 12,126	$ 6,762	$ 1,028	$ 2,415	$ (890)	$ 21,441
Segment operating income	$ 12,947	$ 36,720	$ 829	$ 3,254	$ 1,021	$ 54,771

Three months ended September 30, 2023 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 1,037,176	$ 522,448	$ 64,024	$ 34,606	$ (115,090)	$ 1,543,164
Internal revenue	18,016	3,336	10,788	6,214	(38,354)	-
Operating revenue	$ 1,055,192	$ 525,784	$ 74,812	$ 40,820	$ (153,444)	$ 1,543,164
Depreciation and amortisation	$ 8,164	$ 8,176	$ 1,118	$ 4,729	$ -	$ 22,187
Segment operating income (loss)	$ 13,919	$ 30,397	$ (1,471)	$ 2,051	$ 1,254	$ 46,150

Nine months ended September 30, 2024 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 2,856,665	$ 1,918,999	$ 106,449	$ 99,537	$ (252,538)	$ 4,729,112
Internal revenue	61,687	10,341	26,610	8,461	(107,099)	-
Operating revenue	$ 2,918,352	$ 1,929,340	$ 133,059	$ 107,998	$ (359,637)	$ 4,729,112
Depreciation and amortisation	$ 32,986	$ 20,117	$ 3,083	$ 7,114	$ (2,540)	$ 60,760
Segment operating income (loss)	$ 51,219	$ 76,748	$ (457)	$ 5,364	$ 3,252	$ 136,126

Nine months ended September 30, 2023 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 2,944,764	$ 1,425,527	$ 132,735	$ 85,743	$ (278,620)	$ 4,310,149
Internal revenue	48,413	10,119	27,777	17,862	(104,171)	-
Operating revenue	$ 2,993,177	$ 1,435,646	$ 160,512	$ 103,605	$ (382,791)	$ 4,310,149
Depreciation and amortisation	$ 27,609	$ 19,485	$ 3,583	$ 11,791	$ -	$ 62,468
Segment operating income (loss)	$ 55,006	$ 61,878	$ (3,957)	$ 1,378	$ 3,293	$ 117,598

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

September 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 nine months ended September 30, 2024	Balance at September 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	$ -	$159,632,963	$638,531,850	Note 1
1	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	568,125	565,375	565,375	2.415	2	-	Business operation	-	None	-	67,785,550	135,571,100	Note 3
2	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	268,155	266,857	266,857	2.415	2	-	Business operation	-	None	-	113,530,601	227,061,201	Note 3
3	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	1,884,540	1,537,820	1,537,820	2.415	2	-	Business operation	-	None	-	337,953,230	675,906,459	Note 3
4	AFE, Inc.	iCana Inc.	Other Receivables	Y	144,496	139,260	139,260	5.99	2	-	Business operation	-	None	-	2,060,928	4,121,856	Note 3
5	Foxconn EV Technology Inc.	Foxconn EV System LLC	Other Receivables	Y	631,600	-	-	N/A	2	-	Business operation	-	None	-	10,964,014	21,928,029	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	-	3,166,873	12,667,493	Note 2
7	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	251,400	166,400	166,400	2.15	2	-	Business operation	-	None	-	2,851,082	11,404,327	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2024	Balance at September 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	$ 1,000,000	$ 1,000,000	$ 600,000	2.15	2	$ -	Business operation	$ -	None	$ -	$ 2,851,082	$ 11,404,327	Note 2
8	Fenix Industria de Eletronicos Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	669,984	261,779	261,779	0.00	2	-	Business operation	-	None	-	2,467,254	4,934,509	Note 3
9	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	Other Receivables	Y	492,600	474,750	474,750	0.00	2	-	Business operation	-	None	-	3,320,553,237	6,641,106,474	Note 3
9	Foxconn (Far East) Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Other Receivables	Y	702,680	696,300	696,300	0.00	2	-	Business operation	-	None	-	3,320,553,237	6,641,106,474	Note 3
10	Foxconn Brasil Industria e Comercio Ltda.	Foxconn MOEBG Industria de Eletronicos Ltda.	Other Receivables	Y	3,700,864	2,094,228	2,094,228	0.00	2	-	Business operation	-	None	-	40,350,727	80,701,454	Note 3
11	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	11,533	11,477	11,477	6.60	2	-	Business operation	-	None	-	537,236	1,074,472	Note 3
12	Foxconn Singapore Pte. Ltd.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	1,264,340	1,218,525	1,218,525	4.00	2	-	Business operation	-	None	-	180,255,613	360,511,226	Note 3
13	PCE Technology de Juarez S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	591,120	569,700	569,700	5.00	2	-	Business operation	-	None	-	28,410,244	56,820,489	Note 3
14	Smart Technologies Corporation	Smart Technologies ULC	Other Receivables	Y	829,210	799,163	799,163	5.00	2	-	Business operation	-	None	-	3,639,591	7,279,182	Note 3
15	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,755,360	5,661,020	5,661,020	0.000~ 5.000	2	-	Business operation	-	None	-	19,788,178	32,980,296	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2024	Balance at September 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			
16	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	$ 3,181,500	$ 3,166,100	$ 3,166,100	2.415	2	$ -	Business operation	$ -	None	$ -	$ 60,213,632	$120,427,263	Note 3
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	3,873,280	3,708,860	3,708,860	2.50	2	-	Business operation	-	None	-	88,709,551	177,419,102	Note 3
17	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	159,984	159,210	159,210	4.00	2	-	Business operation	-	None	-	4,435,478	17,741,910	Note 3
18	Ur Materials Industry (Shenzhen) Co., Ltd.	Ur Material Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	63,630	63,322	63,322	3.105	2	-	Business operation	-	None	-	3,441,853	6,883,706	Note 3
19	Bharat FIH Limited	Rising Stars Hi-Tech Private Limited	Other Receivables	Y	2,628,500	1,883,000	922,670	7.20	2	-	Business operation	-	None	-	23,512,547	47,025,094	Note 6
19	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	977,000	941,500	188,300	7.20	2	-	Business operation	-	None	-	23,512,547	47,025,094	Note 6
20	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,604,505	3,473,891	3,473,891	0.00	2	-	Business operation	-	None	-	4,836,584	19,346,335	Note 6
20	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,125,300	3,012,051	3,012,051	0.00	2	-	Business operation	-	None	-	4,836,584	19,346,335	Note 6
20	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,302,000	1,077,398	1,077,398	0.00	2	-	Business operation	-	None	-	4,836,584	19,346,335	Note 6
21	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	136,350	135,690	135,690	3.45	2	-	Business operation	-	None	-	24,010,500	48,021,000	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2024	Balance at September 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			
21	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	$ 4,477,770	$ 4,477,770	$ 4,477,770	2.345~ 2.415	2	$ -	Business operation	$ -	None	$ -	$ 24,010,500	$ 48,021,000	Note 6
22	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,136,250	1,130,750	1,130,750	2.555	2	-	Business operation	-	None	-	18,219,677	36,439,354	Note 6
22	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	7,627,900	4,523,000	4,523,000	2.415	2	-	Business operation	-	None	-	18,219,677	36,439,354	Note 6
23	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	6,603,580	6,603,580	6,603,580	2.345	2	-	Business operation	-	None	-	21,540,043	43,080,085	Note 6
24	Guizhou Fuzhikang Precision Electronics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,487,650	2,487,650	2,487,650	2.345	2	-	Business operation	-	None	-	4,882,087	9,764,173	Note 6
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Group GmbH	Other Receivables	Y	328,400	316,500	316,500	5.70	2	-	Business operation	-	None	-	16,968,101	33,936,202	Note 4
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Morocco S.A.R.L.	Other Receivables	Y	328,400	316,500	316,500	5.70	2	-	Business operation	-	None	-	16,968,101	33,936,202	Note 4
25	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	662,711	638,697	638,697	5.70	2	-	Business operation	-	None	-	16,968,101	33,936,202	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2024	Balance at September 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			
26	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	$ 656,800	$ 633,000	$ 633,000	0.00	2	$ -	Business operation	$ -	None	$ -	$ 700,120	$ 1,400,241	Note 4
27	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,552,118	1,544,605	1,544,605	3.105	2	-	Business operation	-	None	-	3,502,805	7,005,609	Note 4
28	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	499,950	497,530	497,530	3.45	2	-	Business operation	-	None	-	3,022,884	6,045,767	Note 4
29	ShunYun Technology Holdings Limited	ShunYun Technology Holdings (Hong Kong) Limited	Other Receivables	Y	146,276	-	-	N/A	2	-	Business operation	-	None	-	7,504,404	7,504,404	Note 5
30	Shenzhen Fertile Plan International Logistics Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	499,950	497,530	497,530	3.60	2	-	Business operation	-	None	-	10,003,538	20,007,076	Note 3
31	Jusda Supply Chain Management International Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	649,935	646,789	646,789	2.80	2	-	Business operation	-	None	-	2,803,546	11,214,184	Note 7
31	Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Other Receivables	Y	66,120	4,523	4,523	3.90	2	-	Business operation	-	34 units of tank containers and one unit of crane held by Jusda Energy Technology (Shanghai) Co., Ltd.	103,790	2,803,546	11,214,184	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months ended September 30, 2024	Balance at September 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
32	Foxconn Technology (India) Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	$ 392,417	$ 392,417	$ 392,417	8.00	2	$ -	Purchase equipment /Business operation	$ -	None	$ -	$195,349,707	$325,582,846	Note 8
33	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	23,388,148	12,077,640	12,077,640	0.00	2	-	Business operation	-	None	-	195,349,707	325,582,846	Note 8
33	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	23,283,560	22,439,850	21,806,850	5.3000~ 6.1496	2	-	Business operation	-	None	-	195,349,707	325,582,846	Note 8
33	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	6,568,000	6,330,000	6,330,000	0.00	2	-	Business operation	-	None	-	195,349,707	325,582,846	Note 8
33	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	3,126,368	3,013,080	2,848,500	0.00	2	-	Purchase equipment /Business operation	-	None	-	195,349,707	325,582,846	Note 8
34	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	6,817,500	6,784,500	6,784,500	2.415	2	-	Business operation	-	None	-	195,349,707	325,582,846	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. is 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. is 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

September 30, 2024

Table 2

Expressed in thousands of TWD
(Except as otherwise indicated)

		Party being endorsed/ guaranteed												
No.	Endorser/ guarantor	Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2024	Outstanding endorsement/ guarantee amount at September 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	$ 798,164,813	$ 36,082,950	$ 34,775,438	$34,775,438	$ -	2.18	$ 1,596,329,625	Y	N	N	4、12
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	798,164,813	6,403,800	6,171,750	6,171,750	-	0.39	1,596,329,625	Y	N	N	4、12
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	798,164,813	154,348,000	148,755,000	60,451,500	-	9.32	1,596,329,625	Y	N	N	4、8、12
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	2	798,164,813	5,328,000	5,307,000	707,600	-	0.33	1,596,329,625	Y	N	N	4、12
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	798,164,813	31,580,000	9,495,000	9,495,000	-	0.59	1,596,329,625	Y	N	N	4、8、12
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	798,164,813	2,570,813	2,540,326	2,540,326	-	0.16	1,596,329,625	Y	N	Y	4、12
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	168,976,615	960,556	459,483	459,483	-	0.03	168,976,615	N	N	Y	5、12
2	Jusda International Limited	Jusda Europe s.r.o.	2	12,946,463	370,307	368,848	368,848	-	0.02	12,946,463	N	N	N	7、12

No.	Endorser/ guarantor	Party being endorsed/ guaranteed: Company name	Party being endorsed/ guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2024	Outstanding endorsement/ guarantee amount at September 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	$ 12,946,463	$ 410,500	$ 395,625	$ 395,625	$ -	0.02	$ 12,946,463	N	N	N	7、12
3	Smart Technologies Inc.	Smart Technologies ULC	3	319,265,925	1,477,800	1,424,250	-	-	0.09	798,164,813	N	N	N	5、12
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	3	94,027,096	6,476,625	6,445,275	-	-	0.40	94,027,096	N	N	Y	5、12
5	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	325,582,846	117,180,000	15,825,000	15,825,000	-	0.99	651,165,692	N	N	N	6、12
6	FIH Mobile Limited	FIH (Hong Kong) Limited	2	48,365,837	9,735,000	9,495,000	-	-	0.59	48,365,837	N	N	N	9、12
7	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	3	3,275,517	1,893,045	-	-	-	0.00	6,551,034	N	N	N	9、12
8	S&B Industry Inc.	FIH (Hong Kong) Limited	3	2,580,845	821,000	-	-	-	0.00	5,161,690	N	N	N	9、12
9	Great Promote Limited	FIH (Hong Kong) Limited	3	135,622	328,400	-	-	-	0.00	271,244	N	N	N	9、12
10	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	771,327	426,920	-	-	-	0.00	1,542,653	N	N	N	9、12
11	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	1,660,276,619	9,735,000	9,495,000	-	-	0.59	1,660,276,619	N	N	N	5、10、12

No.	Endorser/ guarantor	Party being endorsed/ guaranteed: Company name	Party being endorsed/ guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of September 30, 2024	Outstanding endorsement/ guarantee amount at September 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	$1,660,276,619	$ 7,060,600	$ -	$ -	$ -	0.00	$ 1,660,276,619	N	N	N	5、10、12
11	Foxconn (Far East) Limited	Foxconn EV Technology Inc.	3	1,660,276,619	6,568,000	-	-	-	0.00	1,660,276,619	N	N	N	5、12
12	Hyield Venture Capital Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd.	2	31,668,731	15,000,000	15,000,000	15,000,000	-	0.94	31,668,731	N	N	N	4、12
13	Foxconn Interconnect Technology GmbH	FIT Voltaira Autokabel Gruppe GmbH	2	6,244,645	2,575,200	2,565,050	2,565,050	-	0.16	6,244,645	Y	N	N	11、12

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 S.A. 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 S.A. de C.V., FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value. The above table separately discloses the portion of the endorsement/guarantees provided by FIH Mobile Limited and its subsidiaries in respect of bank debts that have drawn down and are attributable to the respective subsidiaries as a result of the shared limit. The remaining shared limit is included in FIH Mobile Limited's. The net asset value of the endorser/guarantor is used to calculate the limit. Since no company has incurred bank debts, FIH (Hong Kong) Limited acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/ guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	48,365,837	48,365,837
FIH Mexico Industry S.A.de C.V.	3,275,517	6,551,034
S&B Industry, Inc.	2,580,845	5,161,690
Great Promote Limited	135,622	271,244
Eliteday Enterprises Limited	15,730	31,461
Extra High Enterprises Limited	771,327	1,542,653
FIH Co., Ltd.	2,159,718	4,319,436
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 Limited., 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 total endorsements and guarantees of Foxconn Interconnect Technology GmbH to others should not be in excess of 100% of Foxconn Interconnect Technology GmbH’s net assets, and for a single party should not be in excess of 100% of Foxconn Interconnect Technology GmbH’s net assets.

Note 12: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Holding of marketable securities (not including subsidiaries, associates and joint ventures)
September 30, 2024

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

				As of September 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
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	111,947	$ 1,807,954	1	$ 1,807,954	
〃	Shieh Yong Investment Co., Ltd.	None	(1)	31,602	297,683	5	297,683	
〃	Usun Technology Co., Ltd.	None	(1)	5,180	225,434	8	225,434	
〃	Amphastar Pharmaceuticals, Inc.	None	(1)	132	202,862	-	202,862	
〃	Ceer National Automotive Company	None	(1)	38,730	2,315,388	2	2,315,388	
〃	Sonatus Inc.	None	(1)	2,000	252,452	-	252,452	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	10,619,480	3	10,619,480	
〃	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	1,600,000	-	1,600,000	
〃	Others (Note 3)	None	(1)	-	37,217	-	37,217	
Bon Shin International Investment Co., Ltd. and subsidiaries	Simplo Technology Co., Ltd.	None	(1)	7,730	2,732,713	4	2,732,713	
〃	Fitipower Integrated Technology Inc.	None	(1)	6,559	1,747,907	5	1,747,907	
〃	G-TECH Optoelectronics Corporation	None	(1)	2,225	77,889	1	77,889	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	6,007	-	6,007	
〃	HH-CTBC Partnership, L.P.	None	(2)	-	50,688	-	50,688	
〃	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000	
〃	Others (Note 3)	None	(1)(2)	-	99,897	-	99,897	
Hon Yuan International Investment Co., Ltd.	Taisic Materials Corp.	None	(1)	5,000	115,352	3	115,352	
〃	G-TECH Optoelectronics Corporation	None	(1)	6,750	236,244	4	236,244	
〃	CyberTAN Technology Inc.	Other related party	(1)	6,694	218,236	2	218,236	
〃	Fitipower Integrated Technology Inc.	None	(1)	579	154,343	-	154,343	
〃	Usun Technology Co., Ltd.	None	(1)	784	34,120	1	34,120	
〃	Others (Note 3)	None	(1)	-	16	-	16	
Lin Yih International Investment Co., Ltd. and subsidiaries	HH-CTBC Partnership, L.P.	None	(2)	-	456,192	-	456,192	
〃	Heng Fong Energy Co., Ltd.	None	(1)	20,500	203,043	9	203,043	
〃	Others (Note 3)	None	(1)(2)	-	67,091	-	67,091	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 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)	133,394	$ 2,154,306	2	$ 2,154,306	
〃	Simplo Technology Co., Ltd.	None	(1)	8,215	2,903,883	4	2,903,883	
〃	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,677,039	1	3,677,039	
〃	Usun Technology Co., Ltd.	None	(1)	3,836	166,943	6	166,943	
〃	Giga Solar Materials Corporation	None	(1)	9,265	827,831	10	827,831	
〃	Yonglin Life Technology Fund I, L.P.	None	(2)	-	105,275	-	105,275	
〃	G-TECH Optoelectronics Corporation	None	(1)	6,465	226,277	3	226,277	
〃	CyberTAN Technology Inc.	Other related party	(1)	10,035	327,152	3	327,152	
〃	Fitipower Integrated Technology Inc.	None	(1)	8,352	2,225,808	7	2,225,808	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,550,581	1	2,550,581	
〃	BioImpact Equities Master Fund, LP	None	(2)	-	850,942	-	850,942	
〃	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000	
〃	Others (Note 3)	None	(1)(2)	-	293,380	-	293,380	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	G-TECH Optoelectronics Corporation	None	(1)	6,158	215,523	3	215,523	
〃	Fitipower Integrated Technology Inc.	None	(1)	6,184	1,648,036	5	1,648,036	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	3,067	-	3,067	
〃	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	427,275	1	427,275	
〃	Galaxy Digital Holdings Ltd.	None	(1)	4,537	1,844,476	1	1,844,476	
〃	HMD Global Oy	None	(1)	813	810,240	12	810,240	
〃	IDG China Capital Fund III, L.P.	None	(2)	-	4,258,206	-	4,258,206	
〃	HOPU-ARM Innovation Fund, L.P.	None	(2)	-	783,826	-	783,826	
〃	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	173,710	13	173,710	
〃	Megvii Technology Limited	None	(1)	22,758	224,511	-	224,511	
〃	SK Inc.	None	(1)	2,450	9,503,609	3	9,503,609	
〃	Skycus China Fund, L.P.	None	(2)	-	1,987,216	-	1,987,216	
〃	Softbank Vision Fund, L.P.	None	(2)	-	12,817,522	-	12,817,522	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2024 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	VIZIO Holding Corp.	None	(1)	4,409	$ 1,558,761	3	$ 1,558,761	
〃	Visionnaire Ventures Fund II, L.P.	None	(2)	-	760,102	-	760,102	
〃	DiDi Global Inc.	None	(1)	12,543	1,472,771	-	1,472,771	
〃	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	3,052,065	13	3,052,065	
〃	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	2,340	272,216	-	272,216	
〃	Contemporary Amperex Technology Co., Limited	None	(1)	28,779	32,788,138	1	32,788,138	
〃	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	6,800	265,239	10	265,239	
〃	Plume Design, Inc.	None	(1)	6,006	494,093	1	494,093	
〃	Nuwa Robotics Corp.	None	(1)	34,365	342,722	-	342,722	
〃	Livingstone Fund, L.P.	None	(2)	-	328,314	-	328,314	
〃	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	257,145	8	257,145	
〃	Pegasus Holdings Limited	None	(2)	4,275	135,304	-	135,304	
〃	IDG Breyer Capital Fund, L.P.	None	(2)	-	19,390,248	-	19,390,248	
〃	Smart Growth Fund	None	(2)	-	257,049	-	257,049	
〃	Guangdong Hongfu Xinghe Company-Red Earth Fund	None	(2)	-	185,475	-	185,475	
〃	Agile Robots AG	None	(1)	339	2,068,732	2	2,068,732	
〃	Lansus Technologies Inc.	None	(2)	-	170,432	-	170,432	
〃	Provenance Blockchain Inc.	None	(1)	1,430,669	289,796	8	289,796	
〃	Wisconn Valley Ventures, L.P.	None	(2)	-	371,172	-	371,172	
〃	AI Fund, L.P.	None	(2)	-	262,028	-	262,028	
〃	GTM Capital Healthcare Fund L.P.	None	(2)	-	426,114	-	426,114	
〃	Southeast Digital Transformation Investment (Putian) Partnership	None	(1)	25,000	113,075	-	113,075	
〃	Shanghai Sermatec Energy Technology Co., Ltd.	None	(1)	60,000	271,380	2	271,380	
〃	Ramon Space Ltd.	None	(1)	58,479	253,212	8	253,212	
〃	Usun Technology Co., Ltd.	None	(1)	177	9,629	-	9,629	
〃	Translink Capital Partners IV, L.P.	None	(1)	-	99,381	-	99,381	
〃	Beijing Xiaoqu Zhipin Technology Co., Ltd.	None	(1)	-	173,866	5	173,866	
〃	Indigo Technologies Inc.	None	(2)	3,341	234,114	-	234,114	
〃	Devialet SA	None	(1)	13	21,375	-	21,375	
〃	Yibin Hexie Green Industry Development Eouity Investment Partnership (Limited Partnership)	None	(2)	-	486,706	-	486,706	
〃	Autotalks Ltd.	None	(2)	-	312,480	-	312,480	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2024 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Our Next Energy Inc.	None	(2)	-	$ 284,850	5	$ 284,850	
〃	Innovation New Material Technology Co., Ltd.	None	(2)	66,519	1,314,779	2	1,314,779	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	2,261,500	-	2,261,500	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	284,850	-	284,850	
〃	USD 3 Years Callable notes	None	(3)	-	284,850	-	284,850	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	284,850	-	284,850	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	284,850	-	284,850	
〃	Others (Note 3)	None	(1)(2)	-	1,826,155	-	1,826,155	
Foxconn Infinite Pte. Ltd. and subsidiaries	500 Startups III, L.P.	None	(2)	-	376,226	-	376,226	
〃	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,123,052	19	2,123,052	
〃	CloudMinds Inc.	None	(1)	20,619	500,211	3	500,211	
〃	Sinovation Fund III, L.P.	None	(2)	-	1,823,806	-	1,823,806	
〃	Innovation Works Development Fund, L.P.	None	(2)	-	118,144	-	118,144	
〃	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	952,558	-	952,558	
〃	Playground Global, LLC	None	(2)	-	331,179	-	331,179	
〃	Playground Ventures II, L.P.	None	(2)	-	6,162,201	-	6,162,201	
〃	Playground Ventures, L.P.	None	(2)	-	2,736,171	-	2,736,171	
〃	Riverwood Capital Partners, L.P.	None	(2)	-	136,966	-	136,966	
〃	Silverlink Capital, L.P.	None	(2)	-	2,213,587	-	2,213,587	
〃	Sinovation Fund IV, L.P.	None	(2)	-	1,636,038	-	1,636,038	
〃	Softbank Vision Fund, L.P.	None	(2)	-	12,817,522	-	12,817,522	
〃	TJ 2015. Fund, L.P.	None	(2)	-	654,253	-	654,253	
〃	Translink Capital Partners II, L.P.	None	(2)	-	386,383	-	386,383	
〃	Translink Capital Partners III, L.P.	None	(2)	-	596,963	-	596,963	
〃	Translink Capital Partners IV, L.P.	None	(2)	-	190,800	-	190,800	
〃	Celesta Capital II-A, L.P.	None	(2)	-	3,508,569	-	3,508,569	
〃	Celesta Capital III, L.P.	None	(2)	-	1,596,652	-	1,596,652	
〃	Devialet SA	None	(1)	41	230,575	-	230,575	
〃	AI Fund, L.P.	None	(2)	-	479,136	-	479,136	
〃	Sinovation Disrupt Fund, L.P.	None	(2)	-	503,570	-	503,570	
〃	FG Venture, L.P.	None	(2)	-	112,491	-	112,491	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of September 30, 2024 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Infinite Pte. Ltd. and subsidiaries	Walden Catalyst Ventures, L.P.	None	(2)	-	$ 424,010	-	$ 424,010	
〃	Playground Ventures III, L.P.	None	(2)	-	423,404	-	423,404	
〃	Credo Technology Group Holding Ltd.	None	(1)	354	345,137	-	345,137	
〃	Kneron Holding Corporation	None	(1)	1,875	159,039	-	159,039	
〃	Sinovation Fund V, L.P.	None	(2)	-	182,465	-	182,465	
〃	Marvell Technology, Inc.	None	(2)	57	129,188	-	129,188	
〃	Walden Technology Ventures IV, L.P.	None	(2)	-	113,976	-	113,976	
〃	Nuwa Robotics Corp.	None	(1)	350	23,854	-	23,854	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	284,850	-	284,850	
〃	Others (Note 3)	None	(1)(2)	-	547,627	-	547,627	
Margini Holdings Limited-B.V.I. subsidiaries	IDG Breyer Capital Fund GP Associates L.P.	None	(2)	-	429,620	-	429,620	
Foxconn EV Netherlands Holdings B.V. and subsidiaries	ZF Foxconn Chassis Modules	None	(2)	-	2,117,493	-	2,117,493	
Foxconn Singapore Pte. Ltd. and subsidiaries	Dagang Nexchange Berhad	None	(1)	120,000	308,922	-	308,922	
〃	Others (Note 3)	None	(1)	-	64,780	-	64,780	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the nine months ended September 30, 2024

Table 4

Expressed in thousands of TWD

(Except as otherwise indicated)

						Balance at January 1, 2024		Addition		Disposal				Balance at September 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	1,185,052	885,164	-	-	-	-	3,625,639	2,682,196	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	73,156	
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	5,776,094	Note 8
Foxconn (Far East) Limited and subsidiaries	Indigo Technologies Inc.	Note 2	–	–	USD	835	50,000	2,506	15,000	-	-	-	-	3,341	7,397	
〃	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 September 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	-	-	
〃	Qingdao New Core Technology Co., Ltd.	Note 1	Qingdao New Core Technology Co., Ltd.	None	RMB	-	35,000	-	100,000	-	-	-	-	-	135,000	
〃	Ccloud Electro Optics Technology Co., Ltd.	Note 1	Mr. Zhai Honggang	None	RMB	-	-	-	208,167	-	-	-	-	-	208,167	Note 8
〃	Ccloud Electro Optics Technology Co., Ltd.	Note 1	Zibo Yingcai Investment Partnership Enterprise (Limited Partnership)	None	RMB	-	-	-	12,516	-	-	-	-	-	12,516	Note 8
〃	SFA Semicon (Suzhou) Co., Ltd.	Note 1	SFA Semicon Co., Ltd. and Chun Can Capital Group	None	USD	-	-	-	17,890	-	-	-	-	-	17,890	
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 Foxconn Chassis Modules	Note 2	-	-	EUR	-	-	-	60,056	-	-	-	-	-	59,850	
Foxconn Infinite Pte. Ltd. and subsidiaries	Credo Technology Group Holding Ltd.	Note 2	-	-	USD	1,474	28,700	-	-	1,120	35,670	16,676	-	354	10,905	

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 nine months ended September 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 nine months ended September 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	$ 11,052,747	1	Payment term 45~90 days	Note 1	Note 1	$ 58,986,844	13	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	1,883,326	-	Net 90 days	Note 1	Note 1	936,519	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	782,176	-	Payment term 60 days	Note 1	Note 1	158,755	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	8,948,858	-	Net 120 days	Note 1	Note 1	2,721,719	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	499,888	-	Net 90 days	Note 1	Note 1	231,460	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	650,810	-	Net 90 days	Note 1	Note 1	215,575	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Sales	126,247	-	Payment term 90 days	Note 1	Note 1	69,641	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	4,641,945	-	Payment term 45 days	Note 1	Note 1	2,711,566	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	493,864	-	Net 60 days	Note 1	Note 1	65,374	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	1,219,376	-	Net 90 days	Note 1	Note 1	429,038	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	354,035	-	Payment term 45 days	Note 1	Note 1	89,410	-	
Hon Hai Precision Industry Co., Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	138,952	-	Payment term 60 days	Note 1	Note 1	48,282	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	623,301	-	Payment term 60 days	Note 1	Note 1	215,830	-	
Hon Hai Precision Industry Co., Ltd.	Suntain Co., Ltd.	Other related party	Sales	171,539	-	Net 30 days	Note 1	Note 1	9,725	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	4,696,752	-	Payment term 45 days	Note 1	Note 1	1,009,031	-	Note 2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	$ 176,929	-	Net 30 days	Note 1	Note 1	$ 125,409	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	220,348,763	10	Payment term 30~90 days	Note 1	Note 1	(130,146,764)	(14)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	701,724,520	32	Net 30 days	Note 1	Note 1	(292,897,462)	(31)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	449,489,576	21	Net 60 days	Note 1	Note 1	(235,259,198)	(25)	Note 2
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	206,815,861	10	Net 30 days	Note 1	Note 1	(85,246,006)	(9)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	266,700,302	12	Net 60 days	Note 1	Note 1	(125,377,329)	(13)	
Hon Hai Precision Industry Co., Ltd.	Nanning Funing Precision Electronics Co., Ltd.	Affiliate	Purchases	832,301	-	Net 30 days	Note 1	Note 1	(249,657)	-	
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	805,620	-	Payment term 90 days	Note 1	Note 1	(506,484)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	1,634,160	-	Net 30 days	Note 1	Note 1	(315,317)	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	37,567,214	2	Net 90 days	Note 1	Note 1	(19,562,925)	(2)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Purchases	259,931	-	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	261,181	-	Payment term 60 days	Note 1	Note 1	(158,369)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	1,317,594	-	Payment term 90 days	Note 1	Note 1	(763,593)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	1,214,319	-	Net 30 days	Note 1	Note 1	(3,060,150)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing、repair and molding costs	1,063,374	4	-	Note 1	Note 1	(296,530) (Shown as other payables)	(3)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	8,810,767	33	-	Note 1	Note 1	(3,169,421) (Shown as other payables)	(29)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	16,531,827	61	-	Note 1	Note 1	(7,466,125) (Shown as other payables)	(68)	

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	$ 460,175	2	-	Note 1	Note 1	$ (20,829) (Shown as other payables)	-	
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	Sales	426,186	37	Payment term 45 days	Note 1	Note 1	334,954	69	
Shanghai Futaitong International Logistics Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	117,621	18	Payment term 30 days	Note 1	Note 1	18,967	11	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	451,077	70	Net 60 days	Note 1	Note 1	49,497	15	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	3,270,341	2	Payment term 90 days	Note 1	Note 1	112,087	-	
Ingrasys Technology Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	152,900	3	Payment term 30 days	Note 1	Note 1	26,260	2	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	61,931,128	38	Payment term 90 days	Note 1	Note 1	14,231,011	33	
Ingrasys Technology Inc.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	118,513	-	Payment term 90 days	Note 1	Note 1	95,134	-	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	1,225,076	-	Payment term 75 days	Note 1	Note 1	270,095	-	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	75,427,546	37	Payment term 75 days	Note 1	Note 1	26,278,807	46	
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	Sales	423,352	-	Payment term 45 days	Note 1	Note 1	124,067	-	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	11,270,980	7	Payment term 30 days	Note 1	Note 1	38,031	-	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	698,060	-	Payment term 75 days	Note 1	Note 1	(405,988)	(1)	
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	434,370	-	Payment term 90 days	Note 1	Note 1	(257,044)	(1)	
Ingrasys Technology USA Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	286,897	-	Net 60 days	Note 1	Note 1	283,492	1	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	5,324,222	6	Net 90 days	Note 1	Note 1	3,259,321	16	
Jusda International Logistics (Taiwan) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	201,089	30	Payment term 60 days	Note 1	Note 1	63,732	33	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Jusda International Logistics (Taiwan) Co., Ltd.	Jusda International Limited	Subsidiary	Sales	$ 128,024	19	Net 30 days	Note 1	Note 1	$ 38,823	20	
Socle Technology Corp.	Lingyange Semiconductor, Inc.	Affiliate	Sales	243,681	5	Advance payment	Note 1	Note 1	-	-	
Hong-Qi Mechatronics (Anhui) Co., Ltd.	Pan-International Precision Electronic Co., Ltd.	Affiliate	Purchases	113,477	31	Net 60 days	Note 1	Note 1	(43,029)	(47)	
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,327,457	52	Net 30 days	Note 1	Note 1	308,343	41	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	1,105,652	44	Net 30 days	Note 1	Note 1	354,281	47	
Foxtron Vehicle Technologies Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	167,469	3	Payment term 60 days	Note 1	Note 1	(40,613)	(6)	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	1,704,306	2	Payment term 90 days	Note 1	Note 1	442,702	1	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	70,456,294	96	Net 120 days	Note 1	Note 1	33,662,269	94	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary	Sales	1,235,223	2	Payment term 60 days	Note 1	Note 1	1,049,180	3	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	1,115,464	2	Payment term 90 days	Note 1	Note 1	(646,477)	(2)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	227,465	14	Payment term 60 days	Note 1	Note 1	43,066	4	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	Sales	1,273,398	81	Net 161 days	Note 1	Note 1	927,552	90	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	166,811	8	Payment term 30 days	Note 1	Note 1	110,213	7	
FIH Precision Electronics (Langfang) Co., Ltd.	Fushan Technology (Vietnam) Limited Liability Company	Subsidiary	Sales	150,906	7	Net 60 days	Note 1	Note 1	19,936	1	
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	104,069	-	Payment term 60 days	Note 1	Note 1	6,341,527	15	
FIH (Hong Kong) Limited	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	104,218	-	Payment term 90 days	Note 1	Note 1	83,611	-	
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	Sales	617,503	1	Payment term 60 days	Note 1	Note 1	341,007	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
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	$ 214,983	-	Net 120 days	Note 1	Note 1	$ 9,714,248	22	
FIH (Hong Kong) Limited	Innolux Corporation	Other related party	Purchases	143,498	-	Payment term 60 days	Note 1	Note 1	(80,515)	-	
FIH (Hong Kong) Limited	Pan-International Industrial Corp.	Affiliate	Purchases	298,682	-	Payment term 90 days	Note 1	Note 1	(140,247)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	333,129	-	Payment term 90 days	Note 1	Note 1	(171,343)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	354,246	-	Net 25 days	Note 1	Note 1	65,317	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	877,983	1	Net 30 days	Note 1	Note 1	-	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	5,640,956	5	Payment term 60 days	Note 1	Note 1	1,712,999	4	
Futaijing Precision Electronics (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	1,818,136	84	Payment term 30 days	Note 1	Note 1	1,791	1	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	110,199	6	Payment term 60 days	Note 1	Note 1	-	-	
Futaijing Precision Electronics (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	242,838	13	Net 60 days	Note 1	Note 1	(1,863)	-	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	14,912,015	99	Payment term 120 days	Note 1	Note 1	10,509,566	98	
Bharat FIH Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	157,708	2	Net 60 days	Note 1	Note 1	56,480	9	
Rising Stars Hi Tech Private Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	284,561	8	Payment term 60 days	Note 1	Note 1	26,819	2	
Focus PC Enterprises Limited	Mega Well Limited	Subsidiary	Sales	106,894	100	Net 30 days	Note 1	Note 1	75,146	100	
Precision Technology Investments Pte. Ltd.	Best Ever Industries Limited	Subsidiary	Sales	151,364	48	Payment term 90 days	Note 1	Note 1	34,027	50	
Precision Technology Investments Pte. Ltd.	Simply Smart Limited	Subsidiary	Sales	157,040	50	Net 30 days	Note 1	Note 1	33,236	49	
Foxconn Technology Group Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Purchases	174,732	4	Payment term 45 days	Note 1	Note 1	(48,891)	(5)	
Foxconn Technology Group Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	181,120	4	Net 90 days	Note 1	Note 1	29,911	1	
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	259,218	5	Net 90 days	Note 1	Note 1	122,559	5	

			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 Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	$ 1,187,674	23	Net 30 days	Note 1	Note 1	$ 1,020,940	41	
Foxconn Technology Group Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	185,924	4	Net 90 days	Note 1	Note 1	80,291	3	
Foxconn Technology Group Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	154,739	3	Net 90 days	Note 1	Note 1	88,914	4	
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	158,366	3	Net 60 days	Note 1	Note 1	128,904	5	
Foxconn Technology Group Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Purchases	167,321	4	Payment term 90 days	Note 1	Note 1	(50,582)	(5)	
Foxconn Technology Group Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	143,844	3	Net 60 days	Note 1	Note 1	(37,303)	(4)	
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	8,681,195	84	Payment term 90 days	Note 1	Note 1	7,722,715	100	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	2,547,098	13	Payment term 90 days	Note 1	Note 1	228,667	3	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	156,470	1	Payment term 90 days	Note 1	Note 1	59,682	1	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,201,105	11	Payment term 30 days	Note 1	Note 1	1,145,146	15	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	108,395,180	99	Net 45 days	Note 1	Note 1	33,282,317	98	
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	Sales	230,672	-	Net 45 days	Note 1	Note 1	216,388	1	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	169,326	-	Net 90 days	Note 1	Note 1	(53,086)	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	3,176,322	22	Payment term 90 days	Note 1	Note 1	532,117	9	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	287,547	2	Net 90 days	Note 1	Note 1	-	-	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	113,517	1	Net 30 days	Note 1	Note 1	77,060	1	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,171,894	15	Payment term 28 days	Note 1	Note 1	866,931	14	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	22,364,254	97	Payment term 90 days	Note 1	Note 1	5,000,284	100	

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
Foxconn (Kunshan) Computer Connector Co., Ltd.	Garuda International Limited	Affiliate	Purchases	$ 154,101	1	Net 60 days	Note 1	Note 1	$ (27,395)	-	
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	3,690,711	100	Payment term 30 days	Note 1	Note 1	3,910,796	100	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Purchases	375,651	2	Payment term 60 days	Note 1	Note 1	(203,592)	(2)	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	17,382,459	79	Net 90 days	Note 1	Note 1	5,645,738	61	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	218,010	1	Net 60 days	Note 1	Note 1	(153,346)	(1)	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,223,300	100	Payment term 60 days	Note 1	Note 1	807,191	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	1,184,620	28	Payment term 90 days	Note 1	Note 1	806,412	47	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,169,941	73	Payment term 45 days	Note 1	Note 1	207,683	-	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	208,706	14	Payment term 45 days	Note 1	Note 1	259,013	-	
Foxconn European Manufacturing Services S.R.O.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	126,795	-	Payment term 45 days	Note 1	Note 1	20,251	-	
Foxconn European Manufacturing Services S.R.O.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	138,284	-	Payment term 90 days	Note 1	Note 1	(30,754)	-	
Foxconn European Manufacturing Services S.R.O.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	166,405	-	Payment term 45 days	Note 1	Note 1	30,485	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,180,641	78	Net 30 days	Note 1	Note 1	655,362	88	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,620,626	42	Payment term 30 days	Note 1	Note 1	1,009,962	42	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	1,723,637	45	Net 90 days	Note 1	Note 1	1,093,138	46	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	280,550	89	Payment term 60 days	Note 1	Note 1	51,449	87	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	205,875	31	Payment term 30 days	Note 1	Note 1	87,554	45	

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
PCE Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 132,953	20	Payment term 30 days	Note 1	Note 1	$ 29,807	15	
PCE Technology Inc.	Foxconn EV System LLC	Subsidiary	Sales	140,681	21	Payment term 30 days	Note 1	Note 1	43,698	23	
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	147,007	100	Payment term 60 days	Note 1	Note 1	67,229	100	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	691,036	23	Payment term 45 days	Note 1	Note 1	88,283	11	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,265,820	77	Payment term 45 days	Note 1	Note 1	717,232	89	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	135,726	56	Net 30 days	Note 1	Note 1	38,345	52	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,966,787	40	Net 60 days	Note 1	Note 1	63,453	21	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,931,987	60	Net 60 days	Note 1	Note 1	241,740	79	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	117,834	2	Net 30 days	Note 1	Note 1	41,233	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	139,996	2	Net 30 days	Note 1	Note 1	63,710	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	110,451	2	Net 30 days	Note 1	Note 1	39,278	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	238,393	3	Net 30 days	Note 1	Note 1	164,891	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	103,847	1	Net 90 days	Note 1	Note 1	28,482	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	121,256	2	Net 30 days	Note 1	Note 1	42,754	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	659,345	9	Net 30 days	Note 1	Note 1	91,136	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	112,035	2	Net 30 days	Note 1	Note 1	42,775	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	137,303	2	Net 30 days	Note 1	Note 1	70,055	2	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	$ 144,074	2	Net 30 days	Note 1	Note 1	$ 99,457	3	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Zhengzhou Zhunxuntong Technology Co., Ltd.	Subsidiary	Sales	106,196	2	Net 10 days	Note 1	Note 1	57,056	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	985,148	14	Net 365 days	Note 1	Note 1	1,406,924	36	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	133,420	1	Payment term 30 days	Note 1	Note 1	32,099	-	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	12,222,795	99	Payment term 60 days	Note 1	Note 1	6,320,096	100	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	1,019,961	99	Payment term 30 days	Note 1	Note 1	491,420	92	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	21,659,114	100	Payment term 90 days	Note 1	Note 1	12,277,699	100	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	2,753,403	100	Net 60 days	Note 1	Note 1	940,775	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	198,135	-	Payment term 90 days	Note 1	Note 1	14,037	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	1,623,996	2	Payment term 90 days	Note 1	Note 1	(431,648)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Purchases	103,659	-	Payment term 90 days	Note 1	Note 1	(91,827)	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	259,102	-	Payment term 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	603,522	1	90 days after validation	Note 1	Note 1	(297,975)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	130,814	-	90 days after validation	Note 1	Note 1	(60,684)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	3,102,243	3	Net 90 days	Note 1	Note 1	2,640,731	5	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	111,222	-	Payment term 90 days	Note 1	Note 1	(77,279)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	533,121	1	Net 60 days	Note 1	Note 1	(253,333)	(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
Hongfujin Precision Electronics (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	$ 240,261	-	Net 60 days	Note 1	Note 1	$ (21,645)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	1,371,520	2	Net 90 days	Note 1	Note 1	(962,526)	(2)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	220,001	-	90 days after validation	Note 1	Note 1	(179,808)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	1,454,182	2	Payment term 30 days	Note 1	Note 1	(216,995)	-	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	25,998,455	29	Payment term 30 days	Note 1	Note 1	6,328,544	12	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	325,987	-	90 days after validation	Note 1	Note 1	(233,757)	(1)	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	1,318,774	83	Payment term 45 days	Note 1	Note 1	480,657	17	
Global Services Solutions S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	168,673	41	Payment term 45 days	Note 1	Note 1	42,655	59	
Global Services Solutions S.R.O.	Jusda Europe S.R.O.	Subsidiary	Sales	127,052	31	Payment term 45 days	Note 1	Note 1	628	1	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,136,242	5	Net 90 days	Note 1	Note 1	27,091	5	
Fugion Material Technology (Shenzhen) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	212,803	1	Net 90 days	Note 1	Note 1	12,469	2	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	448,656	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	342,122	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Dongguan Fuqiang Electronics Co., Ltd.	Other related party	Sales	135,296	1	Net 14 days	Note 1	Note 1	-	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	416,988	1	Net 95 days	Note 1	Note 1	181,822	1	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	1,676,073	2	Net 30 days	Note 1	Note 1	294,798	1	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	2,929,359	38	Payment term 60 days	Note 1	Note 1	671,111	45	

			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
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 3,452,992	46	Payment term 60 days	Note 1	Note 1	$ 557,425	38	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	1,203,707	16	Payment term 60 days	Note 1	Note 1	249,542	17	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	Sales	451,214	-	Net 90 days	Note 1	Note 1	163,169	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	179,626	-	Net 90 days	Note 1	Note 1	129,363	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	54,633,442	16	Net 60 days	Note 1	Note 1	20,309,481	13	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	151,006	-	Net 60 days	Note 1	Note 1	84,257	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	13,036,248	4	Net 60 days	Note 1	Note 1	915,042	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	145,106	-	Payment term 90 days	Note 1	Note 1	(61,511)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	160,318	-	Net 90 days	Note 1	Note 1	128,117	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	455,827	-	Net 60 days	Note 1	Note 1	277,321	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	266,367,745	78	Net 60 days	Note 1	Note 1	122,990,490	78	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	121,560	-	Net 30 days	Note 1	Note 1	77,969	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	2,325,461	1	Net 60 days	Note 1	Note 1	882,815	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,522,092	12	Payment term 30 days	Note 1	Note 1	827,950	13	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	10,974,615	83	Net 60 days	Note 1	Note 1	5,466,473	83	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	111,827	1	Net 90 days	Note 1	Note 1	50,615	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	237,151	2	Net 90 days	Note 1	Note 1	(97,495)	(2)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Futaijing Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	225,609	9	Payment term 90 days	Note 1	Note 1	22,573	2	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	278,688	11	Net 90 days	Note 1	Note 1	110,765	10	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	$ 1,041,020	43	Net 90 days	Note 1	Note 1	$ 599,089	52	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	109,170	4	Net 30 days	Note 1	Note 1	59,708	5	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	541,038	26	Net 30 days	Note 1	Note 1	(156,904)	(23)	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	111,400	5	Net 90 days	Note 1	Note 1	11,582	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	3,884,055	7	Net 90 days	Note 1	Note 1	971,632	4	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	730,651	1	Payment term 30 days	Note 1	Note 1	229,290	1	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	35,226,050	62	Payment term 60 days	Note 1	Note 1	17,548,629	65	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	5,420,354	10	Payment term 90 days	Note 1	Note 1	2,361,745	9	
Fulian Precision Electronics (Tianjin) Co., Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	208,427	-	Payment term 90 days	Note 1	Note 1	111,160	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,112,127	9	Net 75 days	Note 1	Note 1	3,310,942	12	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	5,147,506	9	Payment term 60 days	Note 1	Note 1	2,284,000	8	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	181,845	-	Net 60 days	Note 1	Note 1	124,620	-	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	179,750	2	90 days after validation	Note 1	Note 1	(96,878)	(2)	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	368,582,596	71	Net 60 days	Note 1	Note 1	184,256,559	84	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	129,691,423	25	Net 30 days	Note 1	Note 1	26,605,507	12	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	659,633	-	Net 60 days	Note 1	Note 1	432,872	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	693,598	-	Payment term 60 days	Note 1	Note 1	(214,085)	-	

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
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	$ 412,652	-	Payment term 90 days	Note 1	Note 1	$ (256,279)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	364,385	72	Payment term 90 days	Note 1	Note 1	206,137	72	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,876,095	85	Payment term 90 days	Note 1	Note 1	1,336,029	100	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	241,618	30	Net 90 days	Note 1	Note 1	126,190	29	
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	160,899	20	Net 90 days	Note 1	Note 1	106,235	24	
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	128,345	6	Net 30 days	Note 1	Note 1	37,287	3	
Jusda Supply Chain Management International Co., Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	179,123	8	Net 25 days	Note 1	Note 1	44,649	4	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	24,490,736	76	Net 90 days	Note 1	Note 1	19,992,556	91	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	398,421	1	Payment term 90 days	Note 1	Note 1	299,033	1	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	146,016	-	Net 90 days	Note 1	Note 1	49,532	-	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,626,284	11	Net 30 days	Note 1	Note 1	2,631,365	14	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	22,102,837	89	Net 90 days	Note 1	Note 1	16,369,607	86	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	24,333,527	3	Net 120 days	Note 1	Note 1	7,441	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	359,622	-	Payment term 90 days	Note 1	Note 1	31,180	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	851,470,711	93	Payment term 90 days	Note 1	Note 1	266,336,737	87	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	4,831,385	1	Net 150 days	Note 1	Note 1	3,196,874	1	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	19,934,740	2	Payment term 90 days	Note 1	Note 1	19,157,675	6	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	$ 673,622	1	Payment term 90 days	Note 1	Note 1	$ 384,591	1	
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	4,553,784	7	Payment term 90 days	Note 1	Note 1	1,686,391	2	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	13,846,686	20	Payment term 90 days	Note 1	Note 1	10,198,768	15	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	49,968,118	72	Payment term 90 days	Note 1	Note 1	29,325,689	43	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	205,075	-	Net 30 days	Note 1	Note 1	-	-	
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	286,754	-	Net 90 days	Note 1	Note 1	156,252	-	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	183,059	-	Net 90 days	Note 1	Note 1	18,881	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	79,836,277	99	Payment term 90 days	Note 1	Note 1	43,678,291	100	
Mega Well Limited	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	189,703	-	Net 90 days	Note 1	Note 1	39,980	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	547,151	1	Net 90 days	Note 1	Note 1	-	-	
Fusing International Inc.	Bharat FIH Limited	Subsidiary	Purchases	142,074	5	Net 60 days	Note 1	Note 1	-	-	
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Purchases	544,203	9	Payment term 90 days	Note 1	Note 1	(120,417)	(6)	
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	325,211	5	Payment term 90 days	Note 1	Note 1	(31,884)	(2)	
Fast Victor Limited	Simply Smart Limited	Subsidiary	Sales	349,013	-	Payment term 90 days	Note 1	Note 1	344,873	-	
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	146,640	1	Net 95 days	Note 1	Note 1	14,688	-	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,426,155	11	Net 60 days	Note 1	Note 1	532,269	15	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	3,024,107	24	Net 60 days	Note 1	Note 1	1,073,318	30	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	159,661	1	Net 60 days	Note 1	Note 1	34,932	1	
Mexus Solutions Inc.	Simply Smart Limited	Subsidiary	Sales	151,533	50	Payment term 30 days	Note 1	Note 1	14,091	46	

			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
Mexus Solutions Inc.	Garuda International Limited	Affiliate	Sales	$ 114,868	38	Payment term 10 days	Note 1	Note 1	$ 12,913	42	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	225,459,066	96	Net 90 days	Note 1	Note 1	72,260,811	95	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	7,003,191	3	Net 90 days	Note 1	Note 1	3,192,936	4	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	126,790	-	Payment term 90 days	Note 1	Note 1	20,511	-	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	326,206	1	Payment term 15 days	Note 1	Note 1	-	-	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	13,592,277	53	Payment term 60 days	Note 1	Note 1	1,037,567	17	
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	210,866	1	Payment term 60 days	Note 1	Note 1	99,597	2	
Simply Smart Limited	Mega Well Limited	Subsidiary	Sales	265,138	1	Payment term 60 days	Note 1	Note 1	261,992	4	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	3,180,683	12	Payment term 60 days	Note 1	Note 1	1,939,582	31	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	7,555,835	29	Payment term 60 days	Note 1	Note 1	2,653,042	43	
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	Sales	446,973	2	Payment term 90 days	Note 1	Note 1	146,787	2	
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,361,182	100	Payment term 30 days	Note 1	Note 1	644,928	100	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	28,334,926	97	Net 90 days	Note 1	Note 1	22,206,966	98	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	392,353	1	60 days after validation	Note 1	Note 1	247,396	1	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	451,299	2	Net 30 days	Note 1	Note 1	239,329	1	
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	390,230	74	Net 30 days	Note 1	Note 1	312,896	75	
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Purchases	206,637	44	Net 90 days	Note 1	Note 1	(207,262)	(76)	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	662,847	1	Payment term 90 days	Note 1	Note 1	311,202	-	

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
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 1,357,053	2	Payment term 90 days	Note 1	Note 1	$ 489,203	-	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,845,660	3	Payment term 90 days	Note 1	Note 1	1,064,541	-	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	703,235	1	Payment term 90 days	Note 1	Note 1	199,910	-	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	1,117,370	1	Payment term 90 days	Note 1	Note 1	398,980	-	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	834,264	1	Payment term 90 days	Note 1	Note 1	238,741	-	
Foxconn Interconnect Technology Limited	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	115,150	-	Payment term 90 days	Note 1	Note 1	27,023	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,827,229	2	Payment term 90 days	Note 1	Note 1	729,848	-	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	6,736,493	8	Payment term 90 days	Note 1	Note 1	2,296,356	-	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	8,710,105	10	Payment term 90 days	Note 1	Note 1	1,796,573	-	
Foxconn Interconnect Technology Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	109,138	-	Payment term 90 days	Note 1	Note 1	20,206	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	643,585	1	Payment term 90 days	Note 1	Note 1	165,291	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	3,492,249	4	Payment term 90 days	Note 1	Note 1	2,248,459	-	
Foxconn Interconnect Technology Limited	Changyi Interconnect Technology (India) Private Limited	Subsidiary	Sales	202,978	-	Payment term 90 days	Note 1	Note 1	198,506	-	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	958,776	1	Payment term 90 days	Note 1	Note 1	296,833	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	1,076,803	1	Payment term 90 days	Note 1	Note 1	440,408	-	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	225,658	-	Payment term 90 days	Note 1	Note 1	31,515	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	138,009	-	Payment term 90 days	Note 1	Note 1	46,001	-	

			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 Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	$ 1,060,654	1	Net 60 days	Note 1	Note 1	$ (421,577)	-	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	1,782,882	2	Payment term 90 days	Note 1	Note 1	1,082,771	-	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	380,858	-	Payment term 90 days	Note 1	Note 1	186,090	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	374,722	-	Payment term 90 days	Note 1	Note 1	112,259	-	
ScienBiziP Consulting Inc.	FG Innovation Company Limited	Subsidiary	Sales	137,562	37	Net 60 days	Note 1	Note 1	88,452	60	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	9,262,821	100	Payment term 60 days	Note 1	Note 1	7,493,602	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	749,269	10	Payment term 90 days	Note 1	Note 1	70,585	-	
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	138,221	2	Payment term 90 days	Note 1	Note 1	72,312	-	
Jusda International Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	166,191	2	Net 180 days	Note 1	Note 1	1,503	-	
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	Sales	221,155	3	Net 180 days	Note 1	Note 1	33,022	1	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	960,222	12	Net 180 days	Note 1	Note 1	440,578	14	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,024,608	13	Net 60 days	Note 1	Note 1	353,741	12	
Jusda International Limited	IPL International Limited	Subsidiary	Sales	197,932	2	Net 60 days	Note 1	Note 1	28,171	1	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	111,674	1	Net 180 days	Note 1	Note 1	173,400	6	
Jusda International Limited	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	120,159	1	Net 30 days	Note 1	Note 1	51,734	2	
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	Sales	219,045	3	Net 180 days	Note 1	Note 1	676,368	22	
Jusda International Limited	Innolux Corporation	Other related party	Sales	163,450	2	Net 90 days	Note 1	Note 1	55,997	2	
Jusda International Limited	Innolux USA Inc.	Other related party	Sales	176,286	2	Net 30 days	Note 1	Note 1	48,039	2	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,044,891	100	Payment term 60 days	Note 1	Note 1	429,762	100	

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
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	$ 4,148,968	97	Net 60 days	Note 1	Note 1	$ 1,629,269	98	
Big Innovation Company Ltd.	Fortunebay Technology Pte. Ltd.	Subsidiary	Sales	209,099	85	Net 30 days	Note 1	Note 1	1,436	51	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	141,798	2	Net 90 days	Note 1	Note 1	73,285	3	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	348,665	6	Net 90 days	Note 1	Note 1	(146,686)	(6)	
Kunshan Fuchengke Precision Electronical Co., Ltd.	Sharp Corporation	Affiliate	Sales	134,770	2	Payment term 90 days	Note 1	Note 1	101,205	4	
eCMMS Precision Singapore Pte. Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	167,298	-	Payment term 90 days	Note 1	Note 1	(37,274)	-	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	19,164,040	25	Payment term 75 days	Note 1	Note 1	6,230,967	23	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	12,220,512	16	Net 60 days	Note 1	Note 1	5,564,004	21	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	585,430	1	Net 30 days	Note 1	Note 1	(203,505)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	879,469	1	Payment term 90 days	Note 1	Note 1	352,744	1	
eCMMS Precision Singapore Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	133,442	-	Net 60 days	Note 1	Note 1	54,217	-	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	30,661,566	98	Payment term 90 days	Note 1	Note 1	9,355,175	100	
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	532,257	2	Payment term 90 days	Note 1	Note 1	98,854	-	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	133,079	32	Payment term 90 days	Note 1	Note 1	63,743	22	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	38,109,662	24	Payment term 90 days	Note 1	Note 1	7,607,999	29	
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,387,362	2	Payment term 90 days	Note 1	Note 1	535,435	2	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	2,125,462	3	Payment term 90 days	Note 1	Note 1	1,456,168	6	
Ingrasys (Singapore) Pte. Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	Sales	128,884	-	Payment term 90 days	Note 1	Note 1	117,621	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 9,826,274	15	Net 60 days	Note 1	Note 1	$ 6,788,093	26	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	5,703,267	8	Net 60 days	Note 1	Note 1	1,765,842	7	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	11,032,598	16	Net 45 days	Note 1	Note 1	6,523,856	25	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	122,717	-	Payment term 90 days	Note 1	Note 1	(69,526)	-	
Foxconn Industrial Internet Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	188,697	28	Net 90 days	Note 1	Note 1	57,836	23	
Foxconn Industrial Internet Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	145,004	22	Net 90 days	Note 1	Note 1	39,219	16	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,862,352	100	Net 60 days	Note 1	Note 1	994,807	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	134,087	-	Payment term 90 days	Note 1	Note 1	98,610	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	5,378,678	11	Net 30 days	Note 1	Note 1	5,389,554	15	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	140,990	-	Payment term 90 days	Note 1	Note 1	531	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	41,634,389	87	Net 90 days	Note 1	Note 1	31,112,375	85	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	138,124	-	Net 30 days	Note 1	Note 1	7,899	-	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	106,387	-	Payment term 30 days	Note 1	Note 1	27,103	-	
First Special Material (Henan) Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	118,061	25	Net 90 days	Note 1	Note 1	61,946	27	
Ur Materials Industry (Shenzhen) Co., Ltd.	AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Subsidiary	Sales	176,209	8	Payment term 90 days	Note 1	Note 1	84,505	9	
Ur Materials Industry (Shenzhen) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Purchases	110,701	6	Payment term 90 days	Note 1	Note 1	(58,983)	(7)	
Ur Materials Industry (Shenzhen) Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	135,887	6	Payment term 90 days	Note 1	Note 1	43,541	5	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	715,177	5	Payment term 90 days	Note 1	Note 1	374,939	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
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	$ 110,481	1	Payment term 90 days	Note 1	Note 1	$ 94,244	1	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	355,055	2	Payment term 90 days	Note 1	Note 1	163,032	1	
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,018,386	7	Payment term 90 days	Note 1	Note 1	1,020,467	9	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	144,392	1	Payment term 90 days	Note 1	Note 1	135,769	1	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	12,736,019	82	Payment term 90 days	Note 1	Note 1	9,246,510	81	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	167,092	1	Payment term 90 days	Note 1	Note 1	173,211	2	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	114,732	14	Payment term 90 days	Note 1	Note 1	85,284	14	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	250,783	30	Net 60 days	Note 1	Note 1	179,564	30	
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	185,355	22	Payment term 60 days	Note 1	Note 1	161,618	27	
Foxconn Precision International Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	113,127	-	Net 30 days	Note 1	Note 1	31,905	-	
Foxconn Precision International Limited	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	201,340	-	Net 90 days	Note 1	Note 1	79,753	-	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	391,620	-	Net 90 days	Note 1	Note 1	71,276	-	
Foxconn Precision International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	222,762	-	Net 90 days	Note 1	Note 1	103,191	-	
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	295,355	-	Net 90 days	Note 1	Note 1	193,270	-	
Foxconn Precision International Limited	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	170,871	-	Net 90 days	Note 1	Note 1	28,862	-	
Foxconn Precision International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	198,400	-	Net 90 days	Note 1	Note 1	109,285	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	1,659,173	1	Net 90 days	Note 1	Note 1	751,758	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	941,830	1	Payment term 90 days	Note 1	Note 1	450,396	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,473,466	1	30 days after validation	Note 1	Note 1	986,166	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
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	$ 1,438,619	1	Payment term 90 days	Note 1	Note 1	$ 993,617	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	1,017,595	1	Net 30 days	Note 1	Note 1	473,603	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	111,977	-	Net 30 days	Note 1	Note 1	48,861	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	18,268,027	10	Payment term 30 days	Note 1	Note 1	18,295,150	13	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	1,840,486	1	Net 30 days	Note 1	Note 1	1,336,138	1	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	141,678,198	81	Net 120 days	Note 1	Note 1	109,227,909	79	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	401,845	-	Payment term 90 days	Note 1	Note 1	158,903	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	1,964,672	1	Net 90 days	Note 1	Note 1	1,173,562	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	1,618,346	1	Net 90 days	Note 1	Note 1	878,473	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	Sales	151,735	-	Net 30 days	Note 1	Note 1	119,016	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	224,041	-	Net 90 days	Note 1	Note 1	145,760	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	1,859,450	1	Net 30 days	Note 1	Note 1	1,354,023	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Yuzhan Technology (India) Private Limited	Subsidiary	Sales	442,010	-	Net 90 days	Note 1	Note 1	443,438	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	819,037	81	Payment term 90 days	Note 1	Note 1	317,824	81	
Fulian Fuyi Precision Industry (Dongguan) Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	150,846	100	Net 90 days	Note 1	Note 1	15,660	100	
Competition Team Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	203,536	55	Net 75 days	Note 1	Note 1	(27,829)	(19)	
Competition Team Technology Mexico S.A. de C.V.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	149,494	29	Payment term 90 days	Note 1	Note 1	66,921	28	

			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
Jusda Europe S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	$ 149,787	15	Payment term 45 days	Note 1	Note 1	$ 31,276	13	
Jusda Europe S.R.O.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	292,414	29	Payment term 45 days	Note 1	Note 1	34,680	14	
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	583,491	99	Net 90 days	Note 1	Note 1	254,220	99	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	2,988,195	29	Payment term 30 days	Note 1	Note 1	473,880	28	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	4,761,188	48	Payment term 30 days	Note 1	Note 1	(274,538)	(18)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	161,122	2	Payment term 30 days	Note 1	Note 1	23,600	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	1,040,531	10	Payment term 30 days	Note 1	Note 1	149,854	9	
Sharp Jusda Logistics Corporation	Sakai Display Products Corporation	Affiliate	Purchases	693,261	7	Payment term 30 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,208,811	-	Payment term 90 days	Note 1	Note 1	3	-	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	309,708,040	98	Payment term 90 days	Note 1	Note 1	-	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	2,405,338	1	Payment term 90 days	Note 1	Note 1	6	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	254,973	-	Payment term 90 days	Note 1	Note 1	(103,664)	-	
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,180,348	-	Payment term 90 days	Note 1	Note 1	319,775	-	
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	137,929	39	Net 1 days	Note 1	Note 1	8,372	7	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	320,034	-	Payment term 90 days	Note 1	Note 1	89,701	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,158,241	1	Payment term 90 days	Note 1	Note 1	496,993	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	51,082,712	49	Payment term 90 days	Note 1	Note 1	32,073,632	62	

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
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	$ 50,472,582	48	Payment term 90 days	Note 1	Note 1	$ 17,327,626	34	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,009,925	1	Payment term 90 days	Note 1	Note 1	321,297	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	228,436	-	Payment term 90 days	Note 1	Note 1	171,828	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	Sales	257,023	-	Payment term 90 days	Note 1	Note 1	700,741	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Garuda International Limited	Affiliate	Purchases	166,205	-	Net 90 days	Note 1	Note 1	(37,921)	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	150,688	-	Net 90 days	Note 1	Note 1	(60,145)	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	53,921,812	3	Payment term 90 days	Note 1	Note 1	18,464,978	3	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	37,670,204	2	Net 60 days	Note 1	Note 1	22,106,089	4	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	10,205,062	1	Net 180 days	Note 1	Note 1	7,123,644	1	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	16,024,273	1	Net 90 days	Note 1	Note 1	6,787,695	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	6,432,906	-	Net 60 days	Note 1	Note 1	6,495,347	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	3,835,351	-	Payment term 90 days	Note 1	Note 1	1,867,740	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	4,983,163	-	Net 90 days	Note 1	Note 1	593,604	-	
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	Sales	266,051	10	Payment term 30 days	Note 1	Note 1	121,821	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	1,898,598	-	Payment term 30 days	Note 1	Note 1	661,398	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	10,726,069	1	Net 90 days	Note 1	Note 1	4,161,297	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	1,095,857	-	Net 60 days	Note 1	Note 1	225,519	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	382,932,891	25	Payment term 30 days	Note 1	Note 1	105,083,594	18	

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
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	$ 3,615,321	-	Net 60 days	Note 1	Note 1	$ 1,030,678	-	
Cloud Network Technology Singapore Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	194,116	-	Payment term 60 days	Note 1	Note 1	83,597	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,491,777	-	Net 45 days	Note 1	Note 1	480,007	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	122,363,267	8	Net 180 days	Note 1	Note 1	57,916,833	10	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	405,487	16	Payment term 30 days	Note 1	Note 1	71,430	-	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	1,290,381	-	Payment term 60 days	Note 1	Note 1	1,264,227	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	84,033,338	5	Payment term 90 days	Note 1	Note 1	24,552,024	4	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	11,989,902	1	Net 60 days	Note 1	Note 1	11,793,301	2	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	533,663	-	Net 60 days	Note 1	Note 1	684,115	-	
Cloud Network Technology Singapore Pte. Ltd.	NSG Technology Inc.	Subsidiary	Sales	124,527	-	Net 30 days	Note 1	Note 1	13,603	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	28,774,278	2	Net 60 days	Note 1	Note 1	13,688,626	2	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	716,058	-	Net 75 days	Note 1	Note 1	(227,683)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	496,910	-	Payment term 90 days	Note 1	Note 1	(251,006)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	630,258	-	Net 90 days	Note 1	Note 1	(256,087)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	2,848,113	-	Payment term 60 days	Note 1	Note 1	612,260	-	
Cloud Network Technology Kft.	Ingrasys Technology Inc.	Subsidiary	Sales	167,945	2	Payment term 45 days	Note 1	Note 1	92,660	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	9,421,296	95	Payment term 60 days	Note 1	Note 1	3,598,799	16	
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	331,481	3	Payment term 60 days	Note 1	Note 1	200,925	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
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 37,911,793	100	Net 90 days	Note 1	Note 1	$ 35,879,227	98	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	148,744	1	Net 90 days	Note 1	Note 1	115,729	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	1,956,251	10	Net 90 days	Note 1	Note 1	576,709	4	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	124,232	1	Net 90 days	Note 1	Note 1	110,448	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	231,419	1	Net 90 days	Note 1	Note 1	149,920	1	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	841,460	4	Net 60 days	Note 1	Note 1	546,540	4	
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	3,742,595	18	Payment term 30 days	Note 1	Note 1	3,750,041	28	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	11,727,771	57	Net 120 days	Note 1	Note 1	7,031,248	52	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	1,174,682	6	Net 90 days	Note 1	Note 1	1,147,876	8	
Cloud Network Technology USA Inc.	Foxconn CZ S.R.O.	Subsidiary	Sales	175,918	-	Net 45 days	Note 1	Note 1	52,326	8	
Cloud Network Technology USA Inc.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	221,194	-	Payment term 90 days	Note 1	Note 1	263	-	
Cloud Network Technology USA Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	186,012	-	Net 60 days	Note 1	Note 1	14,179	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	9,023,976	54	Net 60 days	Note 1	Note 1	2,381,142	81	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	411,965	-	Net 30 days	Note 1	Note 1	27,417	-	
IPL International Limited	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	872,506	-	Net 45 days	Note 1	Note 1	65,426	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	391,926	-	Net 30 days	Note 1	Note 1	96,580	-	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	3,930,950	1	Net 30 days	Note 1	Note 1	97,043	-	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	342,420,975	98	Net 30 days	Note 1	Note 1	175,819,282	98	
IPL International Limited	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	377,122	-	Net 60 days	Note 1	Note 1	372,645	-	
IPL International Limited	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	Sales	203,088	-	Net 90 days	Note 1	Note 1	197,589	-	

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Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	$ 268,745	10	Payment term 180 days	Note 1	Note 1	$ 86,398	16	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	125,795	5	Payment term 180 days	Note 1	Note 1	148,885	27	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	136,656	5	Payment term 30 days	Note 1	Note 1	105,330	19	
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	261,337	32	Payment term 30 days	Note 1	Note 1	79,639	-	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	129,935,030	59	Payment term 90 days	Note 1	Note 1	25,392,701	47	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	89,280,925	41	Net 60 days	Note 1	Note 1	28,927,336	53	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	107,321	-	Net 90 days	Note 1	Note 1	(48,795)	-	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	1,459,230	5	Net 45 days	Note 1	Note 1	208,614	3	
Fortunebay Technology Pte. Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	133,752	-	Net 45 days	Note 1	Note 1	46,059	1	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	430,978	1	Payment term 60 days	Note 1	Note 1	94,473	1	
Fortunebay Technology Pte. Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	341,829	1	Net 45 days	Note 1	Note 1	47,110	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	147,061	1	Net 45 days	Note 1	Note 1	24,115	-	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	1,648,024	6	Net 45 days	Note 1	Note 1	419,349	6	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,449,195	5	Net 45 days	Note 1	Note 1	622,302	8	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	420,328	1	Net 45 days	Note 1	Note 1	49,693	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	2,809,397	10	Net 45 days	Note 1	Note 1	572,524	8	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,365,254	8	Net 45 days	Note 1	Note 1	588,052	8	
Fortunebay Technology Pte. Ltd.	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	207,937	1	Net 45 days	Note 1	Note 1	41,294	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
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	$ 164,945	1	Net 45 days	Note 1	Note 1	$ 41,786	1	
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	3,020,184	10	Net 45 days	Note 1	Note 1	1,296,520	17	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	3,054,554	11	Net 45 days	Note 1	Note 1	606,499	8	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,533,860	19	Net 45 days	Note 1	Note 1	1,650,393	22	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	108,858	-	Net 45 days	Note 1	Note 1	15,508	-	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	515,437	2	Net 45 days	Note 1	Note 1	80,247	1	
Fortunebay Technology Pte. Ltd.	Taiyuan Fuchi Technology Co., Ltd.	Subsidiary	Sales	355,283	1	Net 45 days	Note 1	Note 1	45,039	1	
Fortunebay Technology Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	126,147	-	Net 45 days	Note 1	Note 1	12,287	-	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	283,418	1	Net 45 days	Note 1	Note 1	81,460	1	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	763,762	3	Net 45 days	Note 1	Note 1	232,163	3	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,414,383	5	Net 45 days	Note 1	Note 1	256,482	3	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	364,027	1	Net 45 days	Note 1	Note 1	89,415	1	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	6,781,654	95	30 days after validation	Note 1	Note 1	2,708,977	100	
Fulian Technology (Wuhan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	325,391	5	Net 30 days	Note 1	Note 1	-	-	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	1,397,648	14	Payment term 90 days	Note 1	Note 1	927,003	16	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	818,267	8	Payment term 90 days	Note 1	Note 1	311,477	6	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,963,660	30	Payment term 90 days	Note 1	Note 1	1,286,484	23	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	575,720	6	Payment term 90 days	Note 1	Note 1	490,174	9	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	710,038	7	Payment term 90 days	Note 1	Note 1	397,582	7	
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	659,363	7	Payment term 90 days	Note 1	Note 1	365,776	6	

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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.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	$ 2,324,602	23	Payment term 90 days	Note 1	Note 1	$ 1,277,126	23	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	352,445	4	Payment term 90 days	Note 1	Note 1	244,225	4	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Corporation	Affiliate	Sales	158,338	65	Payment term 30 days	Note 1	Note 1	-	-	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	1,064,452	63	Net 45 days	Note 1	Note 1	311,558	72	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	435,452	26	Net 45 days	Note 1	Note 1	49,683	12	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	820,777	100	Payment term 30 days	Note 1	Note 1	71,681	100	
Bang Tai International Logistics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	114,787	9	Payment term 60 days	Note 1	Note 1	37,683	10	
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	293,651	22	Payment term 60 days	Note 1	Note 1	205,469	54	
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	288,361	-	Net 60 days	Note 1	Note 1	6,280	-	
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	152,731	-	Net 30 days	Note 1	Note 1	225,127	1	
Rayprus Technologies Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	109,210	100	Net 90 days	Note 1	Note 1	53,556	100	
Kunshan Tengyang Intelligent Technology Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	200,192	70	Payment term 90 days	Note 1	Note 1	55,899	100	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Sales	279,876	87	Payment term 90 days	Note 1	Note 1	152,516	96	
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	Purchases	275,184	83	Net 60 days	Note 1	Note 1	(148,796)	(49)	
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	Sales	10,351,854	100	Net 45 days	Note 1	Note 1	2,466,997	99	
Shanghai Topone Logistics Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	161,322	7	Payment term 60 days	Note 1	Note 1	81,995	13	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	90,975,074	100	Payment term 60 days	Note 1	Note 1	31,599,217	100	
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	346,062	-	Net 90 days	Note 1	Note 1	75,198	-	

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
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	$ 608,996	100	Payment term 120 days	Note 1	Note 1	$ 237,194	100	
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	451,396	74	Payment term 180 days	Note 1	Note 1	134,827	35	
Sharp Jusda Logistics Corporation (US)	Dynabook Americas, Inc.	Affiliate	Sales	114,429	19	Payment term 180 days	Note 1	Note 1	18,071	5	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	168,961	8	30 days after validation	Note 1	Note 1	130,382	17	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	110,611	5	Net 30 days	Note 1	Note 1	70,140	9	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	826,533	38	Net 60 days	Note 1	Note 1	336,215	43	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	IPL International Limited	Subsidiary	Sales	656,231	30	Net 45 days	Note 1	Note 1	-	-	
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	684,338	100	Payment term 120 days	Note 1	Note 1	195,645	100	
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	184,121	48	Net 60 days	Note 1	Note 1	128,029	38	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	20,573,928	30	Payment term 90 days	Note 1	Note 1	6,220,325	36	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	261,360	11	Payment term 30 days	Note 1	Note 1	148,816	5	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	313,943	14	Net 90 days	Note 1	Note 1	152,068	6	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	808,922	35	Net 30 days	Note 1	Note 1	653,021	20	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	227,328	10	Net 30 days	Note 1	Note 1	147,365	7	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	233,318	10	Net 30 days	Note 1	Note 1	72,363	6	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	153,856	7	Net 30 days	Note 1	Note 1	87,533	6	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	Sales	131,760	6	Net 30 days	Note 1	Note 1	50,267	4	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	2,356,426	3	Net 30 days	Note 1	Note 1	28,111,926	100	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	74,909,331	97	Net 30 days	Note 1	Note 1	2,462	-	

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
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	$ 1,215,471	84	Net 45 days	Note 1	Note 1	$ 152,164	65	
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (JinCheng) Co., Ltd.	Subsidiary	Sales	110,954	8	Net 45 days	Note 1	Note 1	49,329	21	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,049,704	86	Payment term 30 days	Note 1	Note 1	177,895	75	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	170,372	14	Payment term 30 days	Note 1	Note 1	56,980	24	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	21,563,137	100	Net 80 days	Note 1	Note 1	5,732,795	100	
Futaihua Precision Industry (Weihai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	224,725	1	Payment term 30 days	Note 1	Note 1	(40,116)	(1)	
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,000,460	92	Payment term 90 days	Note 1	Note 1	-	-	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	14,603,895	97	Payment term 45 days	Note 1	Note 1	1,071,418	94	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	465,049	3	Payment term 45 days	Note 1	Note 1	64,931	6	
Joyspeed Global Cargo China Limited	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	Sales	168,651	2	Payment term 60 days	Note 1	Note 1	71,935	2	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	367,994	4	Payment term 60 days	Note 1	Note 1	240,515	7	
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	Sales	369,925	100	Payment term 90 days	Note 1	Note 1	416,503	100	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	2,061,927	2	Net 90 days	Note 1	Note 1	2,338,235	10	
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	2,331,643	3	Net 90 days	Note 1	Note 1	2,313,583	10	
Fulian Precision Technology Ganzhou Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	7,129,465	8	Payment term 30 days	Note 1	Note 1	5,558,051	23	
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	79,226,415	87	Payment term 30 days	Note 1	Note 1	13,663,567	57	
Foxconn EV Property Development LLC	Foxconn EV System LLC	Subsidiary	Sales	165,679	100	Net 30 days	Note 1	Note 1	-	-	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	210,560	16	Net 90 days	Note 1	Note 1	62,449	12	

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
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	$ 663,995	52	Net 60 days	Note 1	Note 1	$ 65,680	12	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	159,760	12	Payment term 90 days	Note 1	Note 1	183,631	35	
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	Sales	2,690,816	100	Payment term 90 days	Note 1	Note 1	1,867,590	100	
SJN Logi Solutions Corporation	Sharp Jusda Logistics Corporation	Subsidiary	Sales	250,952	100	Payment term 30 days	Note 1	Note 1	32,695	100	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	2,987,204	90	Payment term 30 days	Note 1	Note 1	1,056,405	97	
FG Innovation Company Limited	Sharp Corporation	Affiliate	Sales	842,973	100	Net 30 days	Note 1	Note 1	664,650	100	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	618,885	44	Net 90 days	Note 1	Note 1	225,561	36	
Premier Image Technology (China) Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	112,627	10	90 days after validation	Note 1	Note 1	(54,827)	(12)	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	4,523,547	13	Payment term 60 days	Note 1	Note 1	1,887,808	5	
Fuhong Precision Component (Bac Giang) Company Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	119,965	-	Net 90 days	Note 1	Note 1	46,904	-	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	29,875,064	86	Net 90 days	Note 1	Note 1	17,180,477	90	
Jusda International Supply Chain Management (Vietnam) Company Limited	Jusda International Limited	Subsidiary	Sales	100,766	6	Payment term 30 days	Note 1	Note 1	101,107	11	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	530,403	34	Payment term 30 days	Note 1	Note 1	297,811	32	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	148,937	10	Payment term 30 days	Note 1	Note 1	99,640	11	
Foxconn MOEBG Industria de Eletronicos Ltda.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	201,350	2	Payment term 120 days	Note 1	Note 1	(116,632)	(5)	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	2,456,014	19	Payment term 30 days	Note 1	Note 1	256,220	7	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Foxconn Brasil Industria e Comercio Ltda.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	$ 266,084	1	Payment term 90 days	Note 1	Note 1	$ (122,232)	(1)	
Foxconn Brasil Industria e Comercio Ltda.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Purchases	978,602	3	Payment term 60 days	Note 1	Note 1	(166,846)	(2)	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	465,341	5	Payment term 100 days	Note 1	Note 1	190,743	4	
Foxconn Hon Hai Technology India Mega Development Private Limited	FIH India Developer Private Limited	Subsidiary	Purchases	484,149	-	Net 15 days	Note 1	Note 1	(125,459)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	149,345	-	Net 90 days	Note 1	Note 1	60,957	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	31,846,686	14	Net 60 days	Note 1	Note 1	13,346,986	26	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	573,222	-	Net 90 days	Note 1	Note 1	(126,061)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	1,238,367	1	Net 90 days	Note 1	Note 1	(391,083)	(1)	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	896,893	20	Payment term 60 days	Note 1	Note 1	126,877	12	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	6,449,769	8	Net 90 days	Note 1	Note 1	3,285,218	6	
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	124,286	-	Net 90 days	Note 1	Note 1	101,996	-	
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	11,870,339	15	Payment term 90 days	Note 1	Note 1	6,739,201	12	
Fukang Technology Company Limited	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	24,595,721	30	Net 90 days	Note 1	Note 1	24,303,920	45	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more

September 30, 2024

Table 7

Expressed in thousands of TWD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 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	$ 15,544,432	2	$ 2,498,631	Subsequent Collection	$ 3,100,146	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	102,643,746 (Shown as other receivables) (Note)		8,725,511	Subsequent Collection	18,275,387	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	178,562,370 (Shown as other receivables) (Note)		40,372	Subsequent Collection	64,297,281	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	96,565,802 (Shown as other receivables) (Note)		1,712,468	Subsequent Collection	7,516,401	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	146,958,061 (Shown as other receivables) (Note)		16,762,138	Subsequent Collection	21,661,877	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	41,288,246 (Shown as other receivables) (Note)		-	-	6,029,761	-
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	81,731,167 (Shown as other receivables) (Note)		-	-	34,622,201	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	34,287,417	7	-	-	12,346,317	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	9,154,995	3	2,912,691	Subsequent Collection	712,598	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	2,721,719	4	2,445,247	Subsequent Collection	9,857	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	936,519	3	247,262	Subsequent Collection	246,447	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 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.	Ningbo Innolux Optoelectronics Ltd.	Other related party	$ 231,460	3	$ -	-	$ 57,509	$ 116
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	215,575	4	-	-	57,925	108
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	2,711,566	3	1,839,512	Subsequent Collection	230,554	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	429,038	3	-	-	144,951	215
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	158,755	10	-	-	79,866	-
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	775,426	4	-	-	188,380	388
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	215,830	5	83	Subsequent Collection	215,830	108
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	837,685	-	837,685	Subsequent Collection	468	837,685
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	1,009,031	10	-	-	570,180	505
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	191,546	3	73,655	Subsequent Collection	78,366	96
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	125,409	1	24,123	Subsequent Collection	49,599	-
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	334,954	1	-	-	180,698	-
Ambit Microsystem (Shanghai) Co., Ltd.	Mega Well Limited	Subsidiary	124,301	-	51,254	Subsequent Collection	51,254	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	112,087	3	-	-	-	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	14,231,011	5	439,214	Subsequent Collection	829	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	270,095	6	1,900	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	26,278,807	6	5,415,053	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	124,067	6	108,052	Subsequent Collection	-	-
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	211,660	-	209,849	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	283,492	2	-	-	283,492	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	3,259,321	2	1,407,014	Subsequent Collection	69	-
Hon-Ling Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	308,343	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	$ 354,281	1	$ -	-	$ -	$ -
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	442,702	6	-	-	125,666	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	33,662,269	3	-	-	5,633,410	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary	1,049,180	3	-	-	38,246	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	927,552	4	-	-	-	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	110,213	1	-	-	-	-
FIH (Hong Kong) Limited	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	6,341,527	-	-	-	-	-
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	341,007	3	-	-	38,618	-
FIH (Hong Kong) Limited	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	9,714,248	-	-	-	-	-
FIH (Hong Kong) Limited	HongFuJin Precision Electrons (HengYang) Co., Ltd.	Subsidiary	206,971	3	-	-	-	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	1,712,999	5	-	-	588,529	642
Futaijing Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	203,306	5	-	-	-	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	10,509,566	2	-	-	-	-
Hengyang Futaihong Precision Industry Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	148,789	3	-	-	-	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	122,559	1	30,017	Subsequent Collection	31,391	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	1,020,940	1	122,397	Subsequent Collection	575,956	-
Foxconn Technology Group Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	128,904	-	13,902	Subsequent Collection	22,880	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	7,722,715	1	4,575,557	Subsequent Collection	10,000	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	228,667	2	-	-	60,773	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	1,145,146	1	-	-	213,495	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	33,282,317	1	-	-	18,562,258	-
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	216,388	1	-	-	54,562	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	$ 532,117	1	$ -	-	$ 499,564	$ -
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	866,931	1	-	-	206,915	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	120,411	8	-	-	118,284	-
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	5,000,284	6	893	Subsequent Collection	-	-
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	3,910,796	1	2,390,662	Subsequent Collection	-	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	5,645,738	1	-	-	830,735	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	807,191	1	321,111	Subsequent Collection	151,052	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	806,412	-	-	-	75,123	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	207,683	10	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	259,013	1	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	655,362	1	-	-	165,290	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,009,962	1	-	-	690,803	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,093,138	1	-	-	285,483	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	717,232	3	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	241,740	4	-	-	198,607	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	164,891	1	-	-	52,252	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	1,406,924	-	-	-	123,558	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	6,320,096	3	1,368,923	Subsequent Collection	-	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	491,420	3	58,796	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	12,277,699	2	6,639,466	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	940,775	1	-	-	343,371	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	2,640,731	1	-	-	603	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	6,328,544	2	-	-	2,947,588	2,373

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	$ 480,657	4	$ -	-	$ -	$ -
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	167,562	-	167,562	Subsequent Collection	7,083	63
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	181,822	1	24,314	Subsequent Collection	36,233	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	294,798	2	3	Subsequent Collection	248,203	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	671,111	1	-	-	302,758	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	557,425	2	-	-	33,383	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	249,542	2	-	-	17,392	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Group Co., Ltd.	Subsidiary	163,169	1	4,880	Subsequent Collection	67,813	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	129,363	1	56	Subsequent Collection	55,185	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	10,310,701	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	20,309,481	1	5,383,716	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	915,042	8	289,649	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	128,117	1	1,239	Subsequent Collection	14,617	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	277,321	1	73,401	Subsequent Collection	66,648	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	151,287	-	120,284	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	122,990,490	1	38,909,860	Subsequent Collection	32,443,637	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	882,815	2	470,921	Subsequent Collection	622,947	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	827,950	-	171,308	Subsequent Collection	171,124	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	5,466,473	1	1,329,920	Subsequent Collection	1,413,889	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	110,765	1	499	Subsequent Collection	110,765	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	599,089	1	7,276	Subsequent Collection	220,588	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	971,632	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	229,290	5	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	$ 17,548,629	4	$ -	-	$ -	$ -
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	2,361,745	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	111,160	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	3,310,942	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	2,284,000	3	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	124,620	4	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	185,906	-	160,912	Subsequent Collection	1,764	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	184,256,559	1	86,006,474	Subsequent Collection	31,377,944	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	26,605,507	2	4,632	Subsequent Collection	14,612,981	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	432,872	1	3,485	Subsequent Collection	117,956	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	206,137	1	78,658	Subsequent Collection	62,992	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,336,029	2	356	Subsequent Collection	-	-
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	126,190	1	-	-	36,450	-
AnPinDa Precision Industry (HuiZhou) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	106,235	1	-	-	36,901	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	19,992,556	1	969,698	Subsequent Collection	782,853	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	299,033	2	2,429	Subsequent Collection	14,144	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	2,631,365	3	49,587	Subsequent Collection	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	16,369,607	2	8,831,366	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	6,717,982	-	168,871	Subsequent Collection	260	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	266,336,737	1	-	-	99,362,164	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	3,196,874	1	-	-	392,622	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	$ 19,157,675	-	$ 9,456,573	Subsequent Collection	$ 791,797	$ -
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	384,591	3	-	-	-	-
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,686,391	3	-	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	10,198,768	3	-	-	-	-
Profit New Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	155,197	3	18,946	Subsequent Collection	-	-
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	29,325,689	2	-	-	-	-
Profit New Limited	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	156,252	3	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	43,678,291	2	11,829	Subsequent Collection	-	-
Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	95,288,209 (Shown as other receivables) (Note)	-	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	22,365,264	-	-	-	15,989,830	-
Fast Victor Limited	Simply Smart Limited	Subsidiary	344,873	1	-	-	-	-
Fast Victor Limited	Foxconn Singapore Pte. Ltd.	Subsidiary	102,828	-	-	-	-	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	532,269	1	327,742	Subsequent Collection	260,935	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	1,073,318	1	295,829	Subsequent Collection	368,529	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	72,260,811	1	-	-	4,001,968	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	3,192,936	1	-	-	119,535	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	1,037,567	7	-	-	683,273	-
Simply Smart Limited	Mega Well Limited	Subsidiary	261,992	1	-	-	-	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,939,582	1	-	-	259,226	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	2,653,042	1	-	-	1,140,755	-
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	146,787	1	-	-	40,965	-
Scientific-Atlanta de Mexico S. de R. L. de C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	644,928	5	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	22,206,966	1	7,884,275	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	247,396	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	$ 239,329	2	$ 74,890	Subsequent Collection	$ -	$ -
HongFuJin Precision Electrons (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	312,896	1	21,022	Subsequent Collection	2,402	-
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	311,202	4	-	-	-	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	489,203	4	185,901	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	1,064,541	4	369,340	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	199,910	5	5,860	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	431,042	5	-	-	-	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	398,980	4	282,319	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	238,741	5	-	-	-	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	729,848	4	471,205	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,296,356	4	1,169,494	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	1,796,573	8	10,001	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Henan Fuchi Technology Co., Ltd.	Subsidiary	103,519	3	-	-	-	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	165,291	7	1,711	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,248,459	2	1,121,043	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Changyi Interconnect Technology (India) Private Limited	Subsidiary	198,506	3	159,140	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	296,833	5	677	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	122,231	4	-	-	-	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	440,408	3	1,602	Subsequent Collection	139,325	165
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	1,082,771	3	-	-	362,211	406
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	186,090	4	-	-	60,163	70
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	112,259	4	-	-	35,975	42

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	$ 7,493,602	1	$ 7,493,602	Subsequent Collection	$ 13,000	$ -
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	440,578	1	-	-	132,186	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	353,741	1	-	-	76,044	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	173,400	-	-	-	-	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	676,368	-	-	-	20,721	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	429,762	5	56,094	Subsequent Collection	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,629,269	1	-	-	473,231	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Sharp Corporation	Affiliate	101,205	1	-	-	100,791	38
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	6,230,967	1	138	Subsequent Collection	2,934,407	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,564,004	1	60,995	Subsequent Collection	1,161,083	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	352,744	1	60,804	Subsequent Collection	159,748	132
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	9,355,175	4	708	Subsequent Collection	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	7,607,999	1	104,706	Subsequent Collection	1,276,294	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	196,989	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	535,435	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,456,168	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	117,621	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,788,093	1	577,038	Subsequent Collection	808,816	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	1,765,842	1	43,383	Subsequent Collection	440,740	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	6,523,856	1	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	810,119	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	166,853	2	54,203	Subsequent Collection	133,709	-
Falcon Precision Trading Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	444,994	-	399,768	Subsequent Collection	19,883	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
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Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	$ 994,807	2	$ 520,108	Subsequent Collection	$ -	$ -
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	5,389,554	10	383,900	Subsequent Collection	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	31,112,375	7	13,602,623	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	374,939	1	265,025	Subsequent Collection	55,389	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	163,032	1	38,565	Subsequent Collection	2,304	-
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,020,467	2	148,870	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	135,769	-	7,747	Subsequent Collection	3,142	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	9,246,510	2	6,533,311	Subsequent Collection	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	173,211	1	45,169	Subsequent Collection	3,191	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	179,564	-	-	-	20,752	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	161,618	-	-	-	21,955	-
Foxconn Precision International Limited	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	103,191	6	63,312	Subsequent Collection	-	-
Foxconn Precision International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	5,901,302	3	33,906	Subsequent Collection	-	-
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	193,270	7	95,285	Subsequent Collection	-	-
Foxconn Precision International Limited	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	109,285	6	69,325	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	751,758	4	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	450,396	2	19,420	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	986,166	2	42,537	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	993,617	2	20,759	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	473,603	2	331,135	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	18,295,150	1	2,467,042	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	$ 1,336,138	2	$ 267,297	Subsequent Collection	$ -	$ -
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	109,227,909	2	40,475,344	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	158,903	3	2,342	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	1,173,562	2	2,925	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	878,473	3	5,946	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	119,016	3	87,871	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	145,760	1	215	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	1,354,023	1	471,909	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Yuzhan Technology (India) Private Limited	Subsidiary	443,438	-	58,101	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	317,824	1	-	-	177,068	-
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	254,220	2	1,386	Subsequent Collection	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	473,880	2	-	-	417,952	178
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	149,854	2	-	-	149,854	56
Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	96,923,459	-	5,291,327	Subsequent Collection	6,199,373	-
Henan Fuchi Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	319,775	2	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	496,993	3	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	32,073,632	2	5,996,826	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	17,327,626	5	44,375	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	321,297	6	72,392	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	171,828	3	97,900	Subsequent Collection	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Subsidiary	700,741	1	533,957	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	$ 18,464,978	5	$ -	-	$ -	$ -
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	22,106,089	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	7,123,644	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	6,787,695	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	252,990	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	6,495,347	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,867,740	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	593,604	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	121,821	6	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	661,398	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,161,297	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	225,519	5	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	105,083,594	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	1,030,678	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	480,007	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	57,916,833	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	1,264,227	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	24,552,024	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	11,793,301	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	684,115	3	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	13,688,626	4	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn MOEBG Industria de Eletronicos Ltda.	Subsidiary	116,637	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	612,260	6	-	-	-	230
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	3,598,799	2	-	-	-	-
Cloud Network Technology Kft.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	200,925	2	8,952	Subsequent Collection	8,952	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	35,879,227	1	2,169,018	Subsequent Collection	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	115,729	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	$ 576,709	2	$ -	-	$ -	$ -
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	110,448	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	149,920	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	546,540	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	3,750,041	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	7,031,248	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	1,147,876	3	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,381,142	3	36,048	Subsequent Collection	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	175,819,282	3	10,798,054	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	372,645	3	169,779	Subsequent Collection	-	-
IPL International Limited	Fulian Precision Technology Ganzhou Co., Ltd.	Subsidiary	197,589	2	194,760	Subsequent Collection	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	148,885	-	-	-	17,339	-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	105,330	1	-	-	47,202	-
AFE, Inc.	FII USA Inc.	Subsidiary	218,307	-	218,307	Subsequent Collection	-	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	25,392,701	2	520,593	Subsequent Collection	14,379,528	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	28,927,336	1	4,644,957	Subsequent Collection	5,514,838	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	208,614	2	-	-	23,798	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	419,349	2	-	-	278,918	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	622,302	1	-	-	338,165	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	572,524	2	-	-	339,864	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	588,052	2	-	-	335,142	-
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	1,296,520	1	-	-	569,687	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	606,499	1	-	-	318,355	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,650,393	2	-	-	664,513	-
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	232,163	2	-	-	219,066	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	256,482	3	-	-	148,216	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	$ 2,708,977	3	$ -	-	$ -	$ -
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	927,003	2	160,372	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	311,477	5	168,715	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	1,286,484	2	667,269	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	490,174	2	351,659	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	397,582	4	131,700	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	365,776	2	117,579	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	1,277,126	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Lankao) Co., Ltd.	Subsidiary	244,225	2	40,977	Subsequent Collection	-	-
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	311,558	2	-	-	280,203	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	205,469	-	-	-	72,059	-
FII USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	225,127	1	223,649	Subsequent Collection	188,940	-
Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	152,516	1	-	-	43,043	-
Fulian Technology (Lankao) Co., Ltd.	IPL International Limited	Subsidiary	2,466,997	6	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	31,599,217	5	337,788	Subsequent Collection	-	-
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	237,194	2	-	-	34,624	-
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	134,827	1	-	-	-	51
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	130,382	10	129,711	Subsequent Collection	672	-
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	336,215	4	101,502	Subsequent Collection	234,753	-
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	195,645	2	-	-	35,046	-
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	166,682	1	-	-	-	-
Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	128,029	-	33,744	Subsequent Collection	7,481	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	6,220,325	3	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	$ 148,816	3	$ 47,154	Subsequent Collection	$ -	$ -
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	152,068	4	23,227	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	653,021	2	2,692	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	147,365	1	4,414	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	28,111,926	-	-	-	1,303,058	-
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	152,164	5	-	-	152,164	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	177,895	2	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	5,732,795	2	400,016	Subsequent Collection	2,299,003	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	1,071,418	10	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	240,515	1	-	-	52,288	-
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	416,503	2	416,485	Subsequent Collection	35,380	-
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	2,338,235	5	12,325	Subsequent Collection	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	2,313,583	5	17,375	Subsequent Collection	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	5,558,051	5	-	-	-	-
Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	13,663,567	5	4,651,038	Subsequent Collection	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	183,631	1	183,631	Subsequent Collection	-	-
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	1,867,590	1	-	-	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	1,056,405	3	105,961	Subsequent Collection	-	-
FG Innovation Company Limited	Sharp Corporation	Affiliate	664,650	1	-	-	-	249
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	225,561	1	-	-	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,887,808	1	875,004	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	17,180,477	-	6,964,850	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2024	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Jusda International Supply Chain Management (Vietnam) Company Limited	Jusda International Limited	Subsidiary	$ 101,107	1	$ -	-	$ -	$ -
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	297,811	1	-	-	-	-
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	256,220	6	-	-	-	-
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	190,743	1	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	13,346,986	1	-	-	-	-
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	126,877	3	-	-	-	-
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	3,285,218	1	-	-	-	-
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	101,996	1	-	-	-	-
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	6,739,201	1	-	-	-	-
Fukang Technology Company Limited	Foxconn Singapore Pte. Ltd.	Subsidiary	24,303,920	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 nine months ended September 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	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	$ 220,348,763	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	130,146,764	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	102,643,746	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	96,565,802	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	146,958,061	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	178,562,370	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	206,815,861	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	85,246,006	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	449,489,576	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	235,259,198	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Other receivables	81,731,167	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	266,700,302	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts payable	125,377,329	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Purchases	701,724,520	Note 3	15
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts payable	292,897,462	Note 3	7
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	61,931,128	Note 3	1
1	Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	75,427,546	Note 3	2
2	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	70,456,294	Note 3	1
3	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	108,395,180	Note 3	2
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	54,633,442	Note 3	1
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	266,367,745	Note 3	6
4	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts receivable	122,990,490	Note 3	3
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	368,582,596	Note 3	8
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	184,256,559	Note 3	4
5	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	129,691,423	Note 3	3
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	851,470,711	Note 3	18
6	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	266,336,737	Note 3	6
7	Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	49,968,118	Note 3	1
8	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	79,836,277	Note 3	2
9	Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	95,288,209	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)
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	$ 225,459,066	Note 3	5
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	72,260,811	Note 3	2
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	141,678,198	Note 3	3
11	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	109,227,909	Note 3	3
12	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	309,708,040	Note 3	7
12	Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	96,923,459	Note 3	2
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	51,082,712	Note 3	1
13	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	50,472,582	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	53,921,812	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	382,932,891	Note 3	8
14	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	105,083,594	Note 3	2
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	122,363,267	Note 3	3
14	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Accounts receivable	57,916,833	Note 3	1
14	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	84,033,338	Note 3	2
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	342,420,975	Note 3	7
15	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	175,819,282	Note 3	4
16	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	129,935,030	Note 3	3
16	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	89,280,925	Note 3	2
17	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	90,975,074	Note 3	2
18	Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	74,909,331	Note 3	2
19	Fulian Precision Technology Ganzhou Co., Ltd.	IPL International Limited	Subsidiary	Sales	79,226,415	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
September 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 September 30, 2024	Initial investment amount: Balance as at December 31, 2023	Shares held as at September 30, 2024: Number of shares	Shares held as at September 30, 2024: Ownership (%)	Shares held as at September 30, 2024: Book value	Net profit (loss) of the investee for the nine months ended September 30, 2024	Investment income (loss) recognised by the Company for the nine months ended September 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	$1,652,729,311	$ 81,768,894	$ 81,411,328	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	31,304,966	(27,404,308)	(5,739,152)	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	27,467,155	875,386	883,002	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	31,020,830	1,292,308	1,265,870	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	28,511,001	1,277,618	1,277,618	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	12,593,890	106,875	106,875	
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	73,043,552	7,131,197	7,131,197	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	13,352,193	663,570	663,570	

				Initial investment amount		Shares held as at September 30, 2024			Net profit (loss) of the investee for the nine months ended September 30, 2024	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	
Investor	Investee	Location	Main business activities	Balance as at September 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			Footnote
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	$ 1,227,074	$ 75,210	$ 74,810	
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	28,661,789	100	329,659	216,380	155,179	
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	10,942,790	2,612,174	248,021	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	71,623,015	2,868,365	3,429,067	
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	5,920,674	(500,050)	(500,050)	
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	6,237,986	159,567	159,567	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	81,219,083	52,733,481	3,625,639,278	100	90,040,383	5,488,252	5,693,215	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	281,968	(856)	(856)	
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	3,094,951	838,960	153,955	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	9,632,257	25,603	25,603	
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	1,036,898	61,771	46,206	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2024			Net profit (loss) of the investee for the nine months ended September 30, 2024	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Footnote
				Balance as at September 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K.) Limited	Hong Kong	Purchase and sale of cameras and related parts	$ 22,311	$ 22,311	1,409,100	2	$ 159,441	$ 274,859	$ (962)	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	5,469,409	(51,972)	(45,875)	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	-	218,234	4,272,183	6,622	
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	8,256,918	(1,287,973)	(462,228)	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	3,046,547	(908,713)	(908,713)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Ev Singapore Holdings Pte. Ltd.	Singapore	Investment holding	11,756,735	-	361,183,629	100	11,898,185	(32,748)	(32,748)	
Hon Hai Precision Industry Co., Ltd.	Others	Others		420,422	420,422	-	-	391,705	192,903	71,255	Note 1、9

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2024			Net profit (loss) of the investee for the nine months ended September 30, 2024	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Footnote
				Balance as at September 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	$ 20,164,627	$ 20,164,627	76,655,069	12	$ 16,505,094	$ (27,404,308)	$ (3,051,636)	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	21,931,959	2,612,174	495,084	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	882,008	838,960	42,312	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	2,165,719	1,823,654	259,167	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	6,529,321	4,272,183	471,081	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	26,313	(1,191)	(1,191)	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	94,792	(622)	(622)	Note 10
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	956,217	124,720	124,720	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at September 30, 2024	Initial investment amount: Balance as at December 31, 2023	Shares held as at September 30, 2024: Number of shares	Shares held as at September 30, 2024: Ownership (%)	Shares held as at September 30, 2024: Book value	Net profit (loss) of the investee for the nine months ended September 30, 2024	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Footnote
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	$ 479,649	$ 75,084	$ 15,454	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	553,884	7,025	3,817	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	171,401	(46,180)	(26,313)	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	863,727	1,019,788	19,007,714	20	407,915	(128,228)	(24,239)	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	1,712,709	111,931	50,369	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	1,170,902	56,986	56,986	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	114,634	(1,287,973)	(6,417)	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	4,038,164	(42,506)	(18,203)	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2024			Net profit (loss) of the investee for the nine months ended September 30, 2024	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Footnote
				Balance as at September 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		$ 5,741,587	$ 4,722,849	-	-	$ 5,335,877	$ (1,373,871)	$ (375,073)	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 26.75% 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 nine months ended September 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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 2,177,520	(2)	$ -	$ -	$ -	$ -	$ (33,495)	64.44	$ (21,573)	$ 5,870,380	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,827,822	(2)	158,250	-	-	158,250	73,461	100	73,461	711,174	137,994	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,650,158	(2)	-	-	-	-	344,842	64.44	222,100	13,377,947	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,925,586	(2)	94,950	-	-	94,950	54,659	100	54,659	1,771,868	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,013,220	(2)	-	-	-	-	298,131	64.44	192,015	7,736,183	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	562,128	(2)	-	-	-	-	21,293	100	21,293	844,658	-	Note 2
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,411,590	(2)	158,250	-	-	158,250	1,723,569	71.05	1,224,596	7,619,543	225,981	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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 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.	$ 1,519,200	(2)	$ -	$ -	$ -	$ -	$ 680,443	71.05	$ 483,455	$ 12,443,713	$ -	Note 2
Foxconn Technology Group Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	5,348,850	(2)	-	-	-	-	7,670,925	100	7,670,925	148,193,347	1,108,383	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,924,600	(2)	1,772,400	-	-	1,772,400	163,280	71.05	116,010	3,982,512	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	379,800	(2)	-	-	-	-	12,786	100	12,786	850,720	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	363,975	(2)	-	-	-	-	36,213	100	36,213	1,271,263	68,681	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,198,992	(2)	-	-	-	-	665,077	100	665,077	12,388,155	86,088	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,620,900	(2)	917,850	-	-	917,850	69,175	100	69,175	7,494,709	-	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	181,988	(2)	-	-	-	-	80,761	100	80,761	530,011	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	21,110,550	(2)	11,109,150	-	-	11,109,150	(217,611)	100	(217,611)	33,892,775	-	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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 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	$ 1,360,950	(2)	$ 1,360,950	$ -	$ -	$ 1,360,950	$ 3,858,830	100	$ 3,858,830	$ 18,235,317	$ -	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	11,511,918	(2)	-	-	-	-	389,303	100	389,303	18,721,589	-	Note 2
Shunsin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	3,268,487	(2)	775425	-	-	775425	76,962	59.52	45,808	5,683,052	-	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	11,552,250	(2)	791,250	-	-	791,250	1,860,503	100	1,860,503	24,321,903	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	-	(2)	-	-	-	-	(1,960)	-	(1,960)	—	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,671,120	(2)	-	-	-	-	11,730	64.44	7,555	124,194	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	393,502	(2)	-	-	-	-	58,178	70	40,725	393,524	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	-	(2)	158250	-	-	158250	5	-	5	-	-	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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	$ 7,606,235	(2)	$ 1,037,734	$ -	$ -	$ 1,037,734	$ 273,962	100	$ 273,962	$ 6,149,891	$ -	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	5,144,891	(2)	20,573	-	-	20,573	249,948	100	249,948	7,377,571	-	Note 2
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,139,680	(2)	-	-	-	-	49,877	100	49,877	5,532,485	-	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	8,425,230	(2)	5,380,500	-	-	5,380,500	1,438,681	71.05	1,022,183	10,738,795	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	14,986,275	(2)	2,275,463	-	-	2,275,463	5,290,499	100	5,290,499	60,269,967	-	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	10,071,489	(2)	-	-	-	-	8,897,579	27.33	2,431,815	27,161,049	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,373,750	(2)	-	-	-	-	(67,789)	64.44	(43,660)	1,712,461	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,049,575	(2)	-	-	-	-	(944,440)	64.44	(608,280)	6,940,202	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	633,000	(2)	-	-	-	-	14,947	100	14,947	746,728	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,267,120	(2)	6,105,285	-	-	6,105,285	1,864,524	100	1,864,524	30,106,816	-	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,367,958	(2)	-	-	-	-	2,436,860	100	2,436,860	56,765,300	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	553,875	(2)	-	-	-	-	77,076	64.44	49,642	362,067	-	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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
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Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	$ 1,012,800	(2)	$ -	$ -	$ -	$ -	$ (39,992)	100	$ (39,992)	$ 1,022,237	$ -	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,899,000	(2)	1,899,000	-	-	1,899,000	(73,917)	100	(73,917)	861,562	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,695,373	(2)	-	-	-	-	833	69.23	577	1,202,617	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	15,371,138	(2)	8,387,250	-	-	8,387,250	3,361,572	100	3,361,572	44,354,775	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,639,750	(2)	3,639,750	-	-	3,639,750	45,863	100	45,863	2,997,808	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	363,975	(2)	316,500	-	-	316,500	4,727	100	4,727	410,613	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	11,710,500	(2)	11,710,500	-	-	11,710,500	20,300,788	100	20,300,788	372,653,327	-	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Manufacturing and sales of precision die stamping, precision die opening, standardised modules, precision hardware, digital electronics (MP3, MP4, and digital photo frames, etc.) and plastic products	53,448	(2)	-	-	-	-	6,123	26.47	1,621	29,073	-	Note 2

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Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	$ 443,021	(2)	$ -	$ -	$ -	$ -	$ (18,664)	26.47	$ (4,940)	$ 12,776	$ -	Note 2
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardized modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/ export of products	1,743,074	(2)	-	-	-	-	10,531	26.47	2,788	666,467	-	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	28,434	(2)	-	-	-	-	8,610	26.47	2,279	41,370	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	386,716	(2)	63300	-	-	63300	(167,498)	5.76	-	63,300	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,034,073	(2)	6,034,073	-	-	6,034,073	421,355	100	421,355	12,017,878	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	450,915	(2)	82,290	-	-	82,290	(48)	8.88	-	82,290	-	Note 2

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Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	$ 63,300,000	(2)	$ 53,805,000	$ -	$ -	$ 53,805,000	$ 4,454,335	100	$ 4,454,335	$ 168,976,615	$ -	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	30,067,500	(2)	15,825,000	-	-	15,825,000	3,595,310	100	3,595,310	94,027,096	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,266,000	(2)	316,500	-	-	316,500	331,497	71.05	235,529	2,145,173	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,760,300	(2)	538,050	-	-	538,050	75,953	100	75,953	2,249,562	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	474,750	(2)	474,750	-	-	474,750	43,772	100	43,772	397,940	-	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,645,800	(2)	1,645,800	-	-	1,645,800	40,898	100	40,898	2,959,926	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,582,500	(2)	1,266,000	-	-	1,266,000	(124,632)	100	(124,632)	1,019,509	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,582,500	(2)	-	-	-	-	23,187	64.44	14,934	973,435	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,942,435	(2)	969,726	-	-	969,726	(132,961)	100	(132,961)	354,627	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,740,750	(2)	1,740,750	-	-	1,740,750	(49,031)	100	(49,031)	916,413	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	633,000	(2)	-	-	-	-	(8,365)	64.44	(5,388)	1,412,837	-	Note 2

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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	$ 1,202,700	(2)	$ 1,202,700	$ -	$ -	$ 1,202,700	$ 60,566	100	$ 60,566	$ 4,289,397	$ -	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	(2)	125776	-	-	125776	-	-	-	-	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	189,900	(2)	-	-	-	-	1,876	100	1,876	241,101	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	11,353,782	(2)	807,075	-	-	807,075	(700,131)	22.64	(157,810)	7,236,785	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	273,631	(2)	174,708	-	-	174,708	(1,120)	100	(1,120)	187,083	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	507,033	(2)	430,978	-	-	430,978	(5,279)	85.9	(4,534)	333,334	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	50,640	(2)	50,640	-	-	50,640	(1,009)	85	(858)	47,994	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipment	6,330	(2)	-	-	-	-	635	100	635	244,546	-	Note 2
Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	139,260	(2)	-	-	-	-	12,378	51	6,313	492,874	-	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,297,650	(2)	1297650	-	-	1,297,650	(166,207)	99.53	(165,426)	561,921	-	Note 2

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Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	$ 94,950	(2)	$ -	$ -	$ -	$ -	$ 219,607	71.05	$ 156,031	$ 519,842	$ -	Note 2
Fuguikang Precision Electronics (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	1,881,543	(2)	633,000	-	-	633,000	8,693	100	8,693	508,405	-	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	379,800	(2)	379,800	-	-	379,800	176,781	100	176,781	1,720,927	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	89,862,554	(2)	27,232,600	-	-	27,232,600	67,784,690	84.06	57,616,890	548,987,842	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)	474,750	-	-	474,750	-	-	-	-	-	Note 2
Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	452,300	(2)	86,928	-	-	86,928	(4,636)	100	(4,636)	724,678	-	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	10,231,525	(2)	1,616,365	-	-	1,616,365	2,083,151	77.51	1,426,323	21,729,584	-	Note 2

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Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	$ 469,487	(2)	$ -	$ -	$ -	$ -	$ 30,354	29.63	$ 13,687	$ 235,145	$ -	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	1,120,410	(2)	237,375	-	-	237,375	28,184	100	28,184	1,780,526	-	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.	679,902	(2)	63,300	-	-	63,300	-	9.45	-	-	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,381	(2)	20,727	-	-	20,727	(23)	40	(9)	-	-	Note 2、3
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	791,250	(2)	791,250	-	-	791,250	342,550	100	342,550	2,077,565	-	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	-	(2)	284,850	-	-	284,850	-	-	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	221,550	-	-	221,550	-	-	-	-	-	Note 2

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Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	$ 379,800	(2)	$ 379,800	$ -	$ -	$ 379,800	$ 3,767	100	$ 3,767	$ 621,086	$ -	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	(2)	437,873	-	-	437,873	-	-	-	-	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	(2)	253,200	-	-	253,200	2,760	-	2,760	-	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computers, computer peripherals and molds	-	(2)	4,429	-	-	4,429	(6,915)	-	-	-	-	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	949,500	(2)	139,260	-	-	139,260	(13,818)	96.23	(13,297)	152,081	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	583,194	(2)	94,950	-	-	94,950	-	6.38	-	94,950	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd. (Formerly: Shenzhen Nano Photoelectric Co., Ltd.)	Research and development of optoelectronic products, technical services	9,046	(2)	9,850	-	-	9,850	-	9.45	-	-	-	Note 2

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First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	$ 332,325	(2)	$ 332,325	$ -	$ -	$ 332,325	$ 41,086	96.23	$ 39,538	$ 397,157	$ -	Note 2
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	2,161,768	(2)	1,107,750	-	-	1,107,750	304,270	100	304,270	3,758,112	-	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,107,750	(2)	1,107,750	-	-	1,107,750	(15,039)	100	(15,039)	1,349,136	-	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	5,298,806	(2)	7,912,500	-	-	7,912,500	19,802	83.13	16,461	4,128,738	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	949,500	(2)	949,500	-	-	949,500	9,053	100	9,053	1,021,345	-	Note 2

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Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	$ 12,466,095	(2)	$ 11,710,500	$ -	$ -	$ 11,710,500	$ (128,117)	100	$ (128,117)	$ 10,517,526	$ -	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	438,786	(2)	118,688	-	-	118,688	250,956	100	250,956	1,649,777	-	Note 2
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	26,969	(2)	-	-	-	-	(13,550)	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	4,066,765	(2)	-	-	-	-	79,396	100	79,396	4,238,393	-	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	90,460	(2)	64,515	-	-	64,515	7,125	100	7,125	237,213	-	Note 2

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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
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)	5,380,500	-	-	5,380,500	-	-	-	-	-	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	209,757	(2)	126,568	-	-	126,568	2,361	80	1,889	65,874	-	Note 2
TNS Mobile (Beijing) Co., Ltd.	Wholesale of mobile telecommunication equipment and terminals, computer hardware and software, internet devices, commission agent and international trade	147,331	(2)	-	-	-	-	(21,065)	64.44	(13,567)	(781,101)	-	Note 2

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					Remitted to Mainland China	Remitted back to Taiwan							
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	$ 14,060,197	(2)	$ 41,742	$ -	$ -	$ 41,742	$ -	3.3	$ -	$ 41,742	$ -	Note 2
ShunYun Technology (Zhongshan) Limited (Formerly: Xun Pin Electronic Technology (Zhongshan) Co., Ltd.)	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self produced products, machine, electrical equipment, electronic products and software, communication products and software	1,689,321	(2)	-	-	-	-	(87,470)	59.52	(52,062)	1,505,632	-	Note 2
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	333,810	(2)	-	-	-	-	73,943	71.05	26,268	612,443	-	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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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
Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	10,154	(2)	4,891	-	-	4,891	(1)	50.00	(1)	(1,311)	-	Note 2
Huai An Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	737,061	(2)	-	-	-	-	1,059	37.96	402	279,541	-	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	1,554,828	(2)	-	-	-	-	(246,024)	100.00	(246,024)	144,454	-	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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	$ -	(2)	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	5,247	(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	538,050	(2)	-	-	-	-	256,936	22.64	57,913	179,078	-	Note 2
Kunshan Kangrui Packaging Materials Limited	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and aftersales service.	18,966	(2)	-	-	-	-	39	26.47	10	2,954	-	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)	-	-	-	-	(1,249,904)	25.05	(313,146)	1,227,771	-	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	414,148	(2)	-	-	-	-	(33,907)	21.95	(678)	81,839	-	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 nine months ended September 30, 2024: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2024: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	$ 203,761	(2)	$ -	$ -	$ -	$ -	$ (28,468)	23.06	$ (6,564)	$ 37,532	$ -	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	165,659	(2)	-	-	-	-	(80,881)	20.95	(19,890)	16,190	-	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	1,944,645	(2)	-	-	-	-	(820,501)	28.83	(96,116)	573,763	-	Note 2
Sound Solutions (Zhenjiang) Co., Ltd.	Design and manufacture of acoustic components	3,199,212	(2)	-	-	-	-	(926,283)	71.05	(658,124)	(3,564,233)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,269,305	(2)	-	-	-	-	410,989	100	410,989	2,691,877	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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.	$ 58,053	(3)	$ -	$ -	$ -	$ -	$ -	0.82	$ -	$ 72,368	$ -	Note 2
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	17,153	(2)	-	-	-	-	-	10.08	-	2,329	-	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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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.	$ 3,947,940	(3)	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 5
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.	391,328	(2)	-	-	-	-	-	32.22	-	126,086	-	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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
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.	$ 6,275,307	(2)	$ -	$ -	$ -	$ -	$ -	2.47	$ -	$ 427,275	$ -	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)	-	-	-	-	(83,732)	71.05	(59,492)	459,337	-	Note 2
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 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 nine months ended September 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2024	Net income of investee for the nine months ended September 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the nine months ended September 30, 2024	Book value of investments in Mainland China as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
SFA Semicon (Suzhou) Co., Ltd.	Engaged in the development and production of semiconductor materials, specialized components, and new types of electronic components; advanced packaging and testing; sales of company products; technical consultation, technical services, and spare parts handling for automated equipment, including LCD displays, OLED displays, and semiconductors.	$ 2,289,058	(2)	$ -	$ -	$ -	$ -	$ (8767)	59.52	$ (5,218)	$ 417,099	$ -	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 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.	$ 207,139,132	$ 394,412,203	$ -

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 September 30, 2024.

I. The following is a list of investments in Mainland China that have been liquidated, divested, or annulled, but the registered investment amounts have not yet been filed to the Investment Commission, MOEA:

1. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.

4. The Company was approved by Investment Commission, MOEA of an investment of US$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.

5. The Company was approved by Investment Commission, MOEA of a total investment of US$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.

6. The Company was approved by Investment Commission, MOEA of an investment of US$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.

7. The Company was approved by Investment Commission, MOEA of an investment of US$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.

8. The Company was approved by Investment Commission, MOEA of an investment of US$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.

9. Qunkang Precision Component (Kunshan) Co, Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.

10. The Company was approved by Investment Commission, MOEA of an investment of US$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US$13,500,000.

11. The Company was approved by Investment Commission, MOEA of an investment of US$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.

12. The Company was approved by Investment Commission, MOEA of an investment of US$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US$53,490,425.

13. The Company was approved by Investment Commission, MOEA of an investment of US$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.

14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.

15. The Company was approved by Investment Commission, MOEA of an investment of US$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.

16. The Company was approved by Investment Commission, MOEA of an investment of US$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.

17. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.

18. The Company was approved by Investment Commission, MOEA of an investment of US$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.

19. The Company was approved by Investment Commission, MOEA of an investment of US$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.

20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.

21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.

22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.

23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.

24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.

25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.

26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$17,000,000 in TianJin Funayuanchuang Technology Co., Ltd., which was liquidated in October 2021.

27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.

28. The Company was approved by Investment Commission, MOEA of an investment of US$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.

29. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.

30. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.

31. The Company was approved by Investment Commission, MOEA of an investment of US$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.

32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.

33. The Company was approved by Investment Commission, MOEA of an investment of US$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.

34. The Company was approved by Investment Commission, MOEA of an investment of US$9,995,114 in Foshan Pulida Technology Co., Ltd. All of the shares were sold out in 2022.

35. The Company was approved by Investment Commission, MOEA of an investment of US$75,336,000 in FIH (Nanjing) Intelligent Technology Co., Ltd., which was liquidated in March 2021.

36. The Company was approved by Investment Commission, MOEA of an investment of US$7,000,000 in Allystar Technology (Shenzhen) Co., Ltd., which was liquidated in June 2022.

37. The Company was approved by Investment Commission, MOEA of an investment of US$15,000,000 in Shenzhen Hongzhi yun chuang Technology Co., Ltd., which was liquidated in June 2022.

38.The Company was approved by Investment Commission, MOEA of an investment of US$856,750 in Yuan Kang Agrictural Technology Co., Ltd., which was liquidated in June 2022.

39.The Company was approved by Investment Commission, MOEA of an investment of US$1,593,143 in Jin Ji Full Precision Machinery (Qin Huang Dao) Co., Ltd., which was liquidated in June 2022.

40.The Company was approved by Investment Commission, MOEA of an investment of US$20,736,768 in Hongqing Precision Machinery Co., Ltd., which was liquidated in 2023.

41.The Company was approved by Investment Commission, MOEA of an investment of US$8,900,000 in G-TECH Optoelectronics (Shenzhen) Co., Ltd., which was liquidated in March 2023.

42.The Company was approved by Investment Commission, MOEA of an investment of US$9,867,683 in Hongfei Precision Technology (Shenzhen) Co., Ltd., which was liquidated in June 2023.

43.The Company was approved by Investment Commission, MOEA of an investment of US$1,250,000 in Fumeng Electronical Technology (Heze) Co., Ltd. which was liquidated in 2023.

44.Qi Ding Technology Qinhuangdao Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US$49,348,000 and completed the registration of business combination with Li Ding Semiconductor Technology (Shenzhen) Co., Ltd. in 2023. The surviving company is Li Ding Semiconductor Technology (Shenzhen) Co., Ltd.

45.Kunshan Nano Environmental Protection Technology Co., Ltd. has been permitted by the Investment Commission, MOEA for the investment of US$14,170 and completed the registration of business combination with Kunshan Nano New Material Technology Co., Ltd. in 2023. The surviving company is renamed Kunshan Nano ESG Technology Co., Ltd.

46.The Company was approved by Investment Commission, MOEA of an investment of US$3,973,964 in Innocom Technology (Chongqing) Co., Ltd., which was liquidated in 2023.

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$9,000,000 in Fuhuake Precision Industry (Shenzhen) Co., Ltd., which was liquidated in 2023.

49、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.

50、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.

51、The Company was approved by Investment Commission, MOEA of an investment of US$8,00,000 in Fushirui Precision Industry (Zhengzhou) 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 Wangliu Logistics Co., Ltd., Ccloud Electro Optics Technology 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., iFP Circular Technology (Hainan) 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, Dongying PV Technology Co., Ltd., Wuhan Optics Cloud 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., 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., HongYing Electronics Technology (Kunshan) 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 shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

September 30, 2024

Table 11

Expressed in thousands of TWD

(Except as otherwise indicated)

						Amount							
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Converted Amount	Balance as at September 30, 2024 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
First debenture issue of 2014	Bank SinoPac Co., Ltd.												
Bond D		2014/3/18	10 years	Note 1	2.00	$ 2,500,000	$ (2,500,000)	$ -	$ -	$ -	$ -	None	
Second debenture issue of 2014	″												
Bond D		2014/5/21	10 years	″	1.95	4,200,000	(4,200,000)	-	-	-	-	″	
Third debenture issue of 2014	″												
Bond B		2014/7/8	10 years	″	1.95	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	″	

						Amount							
Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Issued Amount	Repaid Amount	Converted Amount	Balance as at September 30, 2024 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
Second debenture issue of 2017	Bank SinoPac Co., Ltd.												
Bond F		2017/8/8	7 years	Note 1	1.30	$ 2,000,000	$ (2,000,000)	$ -	$ -	$ -	$ -	None	
Bond G		″	10 years	″	1.52	700,000	-	-	700,000	-	700,000	″	
Third debenture issue of 2017	″												
Bond C		2017/11/16	7 years	″	1.18	1,950,000	-	-	1,950,000	-	1,950,000	″	
Bond D		″	10 years	″	1.40	1,000,000	-	-	1,000,000	-	1,000,000	″	
First debenture issue of 2018	″												
Bond 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)	-	-	-	-	″	
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	″	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at September 30, 2024 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
Second debenture issue of 2020	Bank SinoPac Co., Ltd.												
Bond A		2020/9/9	5 years	Note1	0.69	$ 2,850,000	$ -	$ -	$ 2,850,000	$ -	$ 2,850,000	None	
Bond B		〃	7 years	〃	0.79	3,700,000	-	-	3,700,000	-	3,700,000	〃	
Bond C		〃	10 years	〃	0.90	1,400,000	-	-	1,400,000	-	1,400,000	〃	
Bond D		〃	12 years	〃	1.00	300,000	-	-	300,000	-	300,000	〃	
Third debenture issue of 2020	〃												
Bond A		2020/12/28	5 years	〃	0.53	1,800,000	-	-	1,800,000	-	1,800,000	〃	
Bond B		〃	7 years	〃	0.63	6,600,000	-	-	6,600,000	-	6,600,000	〃	
Bond C		〃	10 years	〃	0.68	3,400,000	-	-	3,400,000	-	3,400,000	〃	
Bond D		〃	15 years	〃	0.90	200,000	-	-	200,000	-	200,000	〃	
First debenture issue of 2021	〃												
Bond A		2021/5/14	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	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at September 30, 2024 (Note 4)	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Second debenture issue of 2022	Bank SinoPac Co., Ltd.												
Bond A		2022/8/18	3 years	Note1	1.60	$ 3,200,000	$ -	$ -	$ 3,200,000	$ -	$ 3,200,000	None	
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	〃	
Third debenture issue of 2022	〃												
Bond A		2022/10/21	3 years	〃	1.65	1,200,000	-	-	1,200,000	-	1,200,000	〃	
Bond B		〃	5 years	〃	1.75	6,700,000	-	-	6,700,000	-	6,700,000	〃	
Bond C		〃	7 years	〃	1.80	300,000	-	-	300,000	-	300,000	〃	
Bond D		〃	10 years	〃	1.95	300,000	-	-	300,000	-	300,000	〃	
First debenture issue of 2023	〃												
Bond A		2023/4/20	3 years	〃	1.50	1,300,000	-	-	1,300,000	-	1,300,000	〃	
Bond B		〃	5 years	〃	1.62	12,600,000	-	-	12,600,000	-	12,600,000	〃	
Bond C		〃	7 years	〃	1.68	4,500,000	-	-	4,500,000	-	4,500,000	〃	
Bond D		〃	10 years	〃	1.85	2,900,000	-	-	2,900,000	-	2,900,000	〃	
Second debenture issue of 2023	〃												
Bond A		2023/7/5	3 years	〃	1.52	800,000	-	-	800,000	-	800,000	〃	
Bond B		〃	5 years	〃	1.62	6,200,000	-	-	6,200,000	-	6,200,000	〃	
Bond C		〃	7 years	〃	1.68	2,000,000	-	-	2,000,000	-	2,000,000	〃	
Bond D		〃	10 years	〃	1.83	3,350,000	-	-	3,350,000	-	3,350,000	〃	
Third debenture issue of 2023	〃												
Bond A		2023/9/14	3 years	〃	1.53	700,000	-	-	700,000	-	700,000	〃	
Bond B		〃	5 years	〃	1.65	6,300,000	-	-	6,300,000	-	6,300,000	〃	
Bond C		〃	7 years	〃	1.70	1,900,000	-	-	1,900,000	-	1,900,000	〃	
Bond D		〃	10 years	〃	1.81	6,300,000	-	-	6,300,000	-	6,300,000	〃	
Fourth debenture issue of 2023	〃												
Bond A		2023/11/22	5 years	Note 3	1.72	1,400,000	-	-	1,400,000	-	1,400,000	〃	
Bond B		〃	7 years	〃	1.74	900,000	-	-	900,000	-	900,000	〃	
First debenture issue of 2024	〃												
Bond A		2024/1/11	3 years	Note 1	1.68	900,000	-	-	900,000	-	900,000	〃	
Bond B		〃	5 years	〃	1.80	9,300,000	-	-	9,300,000	-	9,300,000	〃	
Bond C		〃	10 years	〃	1.90	1,200,000	-	-	1,200,000	-	1,200,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at September 30, 2024 (Note 4)	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Second debenture issue of 2024	Bank SinoPac Co., Ltd.												
Bond A		2024/4/25	3 years	Note 1	1.70	$ 1,150,000	$ -	$ -	$ 1,150,000	$ -	$ 1,150,000	None	
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	〃	
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	〃	
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	-	-	-	-	〃	
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	-	(3,907,875)	15,275,241	-	15,275,241	〃	

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.

Note 4:It is initially recognised at fair value less transaction costs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Major Shareholders Information
September 30, 2024

Table 12

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