HON HAI PRECISION INDUSTRY CO., LTD.
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

JUNE 30, 2021 AND 2020

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

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

Introduction

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as of June 30, 2021 and 2020, and the related consolidated statements of comprehensive income for the three-month and six-month periods ended June 30, 2021 and 2020, as well as the consolidated statements of changes in equity and of cash flows for the six-month periods ended June 30, 2021 and 2020, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As explained in Notes 4(3) and 6(9), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method were not reviewed by independent auditors. Those statements reflect total assets (including investments accounted for using equity method) of NT$371,973,004 thousand and NT$243,846,090 thousand, constituting 10.89% and 7.91% of the consolidated total assets, and total liabilities of NT$11,793,672 thousand and NT$53,536,025 thousand, constituting 0.61% and 3.04% of the consolidated total liabilities as of June 30, 2021 and 2020, respectively, and total comprehensive income (loss) (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for using equity method) of NT$2,577,395 thousand, NT$713,055 thousand, NT$11,053,876 thousand and (NT$4,725,301) thousand, constituting 8.46%, 5.10%, 16.31% and 30.06% of the consolidated total comprehensive income for the three-month and six-month periods ended June 30, 2021 and 2020, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as of June 30, 2021 and 2020.

Qualified Conclusion

Based on our reviews and the review reports of other auditors, except for the adjustment to consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries, investments accounted for under the equity method and the information disclosed in Note 13 been reviewed by independent auditors, that we might have become aware of had it not been for the situation described above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2021 and 2020, and of its consolidated financial performance for the three-month and six-month periods ended June 30, 2021 and 2020, and its consolidated cash flows for the six-month periods ended June 30, 2021 and 2020, in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and International Accounting Standard 34,“Interim Financial Reporting” as endorsed by the Financial Supervisory Commission.

Other Matter–Review Reports By Other Independent Auditors

We did not review the financial statements of certain consolidated subsidiaries. Those financial statements were reviewed by other independent auditors, whose reports thereon have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included in the financial statements was based solely on the review reports of other independent auditors. Those statements reflect total assets of NT$158,872,294 thousand and NT$164,714,775 thousand, constituting 4.65% and 5.34%

of the consolidated total assets as of June 30, 2021 and 2020, and total revenues of NT$58,431,117 thousand, NT$59,229,159 thousand, NT$115,603,616 thousand and NT$114,866,407 thousand, constituting 4.32%, 5.25%, 4.28% and 5.58% of total revenues for the three-month and the six-month periods ended June 30, 2021 and 2020, respectively.

Hsu,Yung-Chien Hsu, Sheng-Chung

for and on behalf of PricewaterhouseCoopers, Taiwan

August 12, 2021

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2021, DECEMBER 31, 2020 AND JUNE 30, 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(The balance sheets as of June 30, 2021 and 2020 are reviewed, not audited)

	Assets	Notes	June 30, 2021 AMOUNT	%	December 31, 2020 AMOUNT	%	June 30, 2020 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 1,112,649,267	33	$ 1,232,794,015	34	$ 953,161,485	31
1110	Financial assets at fair value through profit or loss - current	6(2)	3,914,931	-	6,285,594	-	1,225,746	-
1136	Financial assets at amortised cost, net-current	6(4) and 8	54,639,369	2	38,783,566	1	51,665,513	2
1139	Current financial assets for hedging	6(5)	662,634	-	-	-	-	-
1170	Accounts receivable, net	6(6)	785,263,404	23	903,070,230	25	722,108,923	23
1180	Accounts receivable - related parties	7	32,571,758	1	39,414,164	1	32,908,483	1
1200	Other receivables	6(7)(12)	51,672,076	1	58,237,719	2	52,906,729	2
1210	Other receivables - related parties	7	8,043,019	-	5,285,774	-	10,318,787	-
130X	Inventory	6(8)	531,219,556	15	582,113,735	16	504,872,238	16
1410	Prepayments	7	20,052,978	1	18,664,505	-	18,657,789	1
11XX	**Total current assets**		2,600,688,992	76	2,884,649,302	79	2,347,825,693	76
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	91,639,619	3	83,681,186	2	90,285,191	3
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	116,252,246	3	87,074,089	2	65,485,674	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	19,139,734	1	18,786,030	1	15,217,128	-
1550	Investments accounted for using equity method	6(9)	170,861,904	5	175,199,441	5	158,702,923	5
1600	Property, plant and equipment	6(10) and 8	287,898,280	9	287,091,978	8	269,882,577	9
1755	Right-of-use assets	6(11) and 7	44,447,428	1	46,268,685	1	46,665,541	2
1760	Investment property - net	6(13)	10,645,557	-	11,083,273	-	10,485,611	-
1780	Intangible assets	6(14)	45,408,171	1	44,760,083	1	40,627,171	1
1840	Deferred income tax assets		18,033,754	1	19,946,852	1	23,414,820	1
1900	Other non-current assets	6(12)(15) and 8	12,246,639	-	15,734,671	-	15,301,979	1
15XX	**Total non-current assets**		816,573,332	24	789,626,288	21	736,068,615	24
1XXX	**Total assets**		$ 3,417,262,324	100	$ 3,674,275,590	100	$ 3,083,894,308	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2021, DECEMBER 31, 2020 AND JUNE 30, 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(The balance sheets as of June 30, 2021 and 2020 are reviewed, not audited)

			June 30, 2021		December 31, 2020		June 30, 2020	
	Liabilities and Equity	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Current liabilities							
2100	Short-term loans	6(17)	$ 461,186,722	13	$ 446,422,100	12	$ 415,824,358	14
2110	Short-term notes and bills payable	6(16)	25,547,536	1	39,101,893	1	41,071,452	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,643,541	-	2,291,221	-	1,424,681	-
2126	Financial liabilities for hedging - current	6(5)	101,739	-	-	-	-	-
2170	Accounts payable		735,544,104	22	1,037,912,518	28	648,806,176	21
2180	Accounts payable - related parties	7	23,312,254	1	27,680,046	1	19,927,481	1
2200	Other payables	6(18) and 7	253,311,916	7	220,177,215	6	245,541,777	8
2230	Current tax liabilities		17,258,512	-	24,004,318	1	11,506,054	-
2250	Provisions for liabilities - current	6(25)	3,884,525	-	4,136,517	-	2,527,551	-
2280	Current lease liabilities	7	8,714,281	-	9,058,272	-	8,572,170	-
2300	Other current liabilities	6(19)	120,353,053	4	105,473,211	3	92,815,006	3
21XX	**Total current liabilities**		1,650,858,183	48	1,916,257,311	52	1,488,016,706	48
	Non-current liabilities							
2500	Financial liabilities at fair value through profit or loss - non-current	6(2)	-	-	-	-	2,250	-
2530	Corporate bonds payable	6(20)	201,898,559	6	201,691,563	5	178,431,065	6
2540	Long-term loans	6(21)	30,278,063	1	31,593,197	1	40,731,361	1
2550	Provisions for liabilities - non-current	6(25)	423,257	-	407,915	-	377,714	-
2570	Deferred income tax liabilities		21,161,191	1	18,805,119	1	22,583,014	1
2580	Non-current lease liabilities	7	21,228,141	1	20,390,740	1	20,915,904	1
2600	Other non-current liabilities	6(24)	10,508,668	-	10,983,336	-	7,115,728	-
25XX	**Total non-current liabilities**		285,497,879	9	283,871,870	8	270,157,036	9
2XXX	**Total liabilities**		1,936,356,062	57	2,200,129,181	60	1,758,173,742	57
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(26)						
3110	Common stock		138,629,906	4	138,629,906	4	138,629,906	5
	Capital reserve	6(27)						
3200	Capital surplus		199,294,954	6	202,645,942	5	201,732,042	7
	Retained earnings	6(28)						
3310	Legal reserve		170,755,591	5	161,043,748	4	161,043,748	5
3320	Special reserve		87,315,126	2	102,451,720	3	102,451,720	3
3350	Unappropriated retained earnings		788,733,445	23	779,836,380	21	708,370,677	23
	Other equity interest	6(29)						
3400	Other equity interest		(81,404,257)	(2)	(87,315,126)	(2)	(142,594,893)	(5)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,303,309,571	38	1,297,277,376	35	1,169,618,006	38
36XX	Non-controlling interest	6(30)	177,596,691	5	176,869,033	5	156,102,560	5
3XXX	**Total equity**		1,480,906,262	43	1,474,146,409	40	1,325,720,566	43
	Commitments and Contingent Liabilities	9						
	Subsequent Events	11						
3X2X	**Total liabilities and equity**		$ 3,417,262,324	100	$ 3,674,275,590	100	$ 3,083,894,308	100

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2021 AND 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

			Three months ended June 30				Six months ended June 30			
			2021		2020		2021		2020	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(31) and 7	$ 1,351,466,640	100	$ 1,128,336,907	100	$ 2,698,579,463	100	$ 2,057,470,029	100
5000	Operating costs	6(8)(35)(36) and 7	(1,269,924,705)	(94)	(1,061,705,988)	(94)	(2,538,904,983)	(94)	(1,949,025,405)	(95)
5900	Net operating margin		81,541,935	6	66,630,919	6	159,674,480	6	108,444,624	5
	Operating expenses	6(35)(36)								
6100	Selling expenses		(6,514,783)	(1)	(5,503,777)	(1)	(14,398,684)	(1)	(10,821,163)	-
6200	General and administrative expenses		(17,060,588)	(1)	(17,043,518)	(1)	(35,881,002)	(1)	(32,079,517)	(2)
6300	Research and development expenses		(25,489,607)	(2)	(21,614,956)	(2)	(49,348,241)	(2)	(38,550,173)	(2)
6000	Total operating expenses		(49,064,978)	(4)	(44,162,251)	(4)	(99,627,927)	(4)	(81,450,853)	(4)
6900	Operating profit		32,476,957	2	22,468,668	2	60,046,553	2	26,993,771	1
	Non-operating income and expenses									
7100	Interest income	6(32)	8,850,969	1	13,969,304	1	17,254,311	1	27,619,345	2
7010	Other income	6(33)	2,761,682	-	2,637,643	-	9,944,908	-	3,565,782	-
7020	Other gains and losses	6(34)	2,502,221	-	4,696,003	1	2,984,622	-	5,137,380	-
7050	Finance costs	6(37)	(5,612,985)	-	(10,997,289)	(1)	(12,360,218)	-	(23,256,905)	(1)
7060	Share of profit of associates and joint ventures accounted for using equity method	6(9)	3,249,701	-	2,093,570	-	5,547,442	-	706,946	-
7000	Total non-operating income and expenses		11,751,588	1	12,399,231	1	23,371,065	1	13,772,548	1
7900	**Profit before income tax**		44,228,545	3	34,867,899	3	83,417,618	3	40,766,319	2
7950	Income tax expense	6(38)	(12,008,860)	(1)	(9,469,633)	(1)	(20,218,681)	-	(13,217,842)	(1)
8200	**Profit for the period**		$ 32,219,685	2	$ 25,398,266	2	$ 63,198,937	3	$ 27,548,477	1

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2021 AND 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

			Three months ended June 30				Six months ended June 30			
			2021		2020		2021		2020	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Other comprehensive income									
	Components of other comprehensive income that will not be reclassified to profit or loss									
8316	Unrealised gain on valuation of financial assets at fair value through other comprehensive income	6(3)(29)(30)	$ 19,636,842	1	$ 14,675,796	1	$ 26,840,317	1	$ 692,829	-
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(29)	(1,018,494)	-	467,247	-	4,277,777	-	(3,558,208)	-
8310	Other comprehensive income (loss) that will not be reclassified to profit or loss		18,618,348	1	15,143,043	1	31,118,094	1	(2,865,379)	-
	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations	6(29)(30)	(19,530,401)	(1)	(26,281,030)	(2)	(21,710,888)	(1)	(38,513,051)	(2)
8368	Gains on hedging instrument	6(5)	167,777	-	-	-	167,777	-	-	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	6(29)	(962,715)	-	(279,412)	-	(4,965,219)	-	(1,887,169)	-
8399	Aggregated income tax relating to components of other comprehensive income	6(5)	(51,581)	-	-	-	(51,581)	-	-	-
8360	Other comprehensive loss that will be reclassified to profit or loss		(20,376,920)	(1)	(26,560,442)	(2)	(26,559,911)	(1)	(40,400,220)	(2)
8300	**Other comprehensive (loss) income for the period**		($ 1,758,572)	-	($ 11,417,399)	(1)	$ 4,558,183	-	($ 43,265,599)	(2)
8500	**Total comprehensive income (loss) for the period**		$ 30,461,113	2	$ 13,980,867	1	$ 67,757,120	3	($ 15,717,122)	(1)
	Profit (loss) attributable to:									
8610	Owners of the parent		$ 29,779,552	2	$ 22,880,412	2	$ 57,941,327	3	$ 24,964,263	1
8620	Non-controlling interest		2,440,133	-	2,517,854	-	5,257,610	-	2,584,214	-
			$ 32,219,685	2	$ 25,398,266	2	$ 63,198,937	3	$ 27,548,477	1
	Comprehensive income (loss) attributable to:									
8710	Owners of the parent		$ 29,638,942	2	$ 13,762,144	1	$ 63,850,870	3	($ 14,478,269)	(1)
8720	Non-controlling interest		822,171	-	218,723	-	3,906,250	-	(1,238,853)	-
			$ 30,461,113	2	$ 13,980,867	1	$ 67,757,120	3	($ 15,717,122)	(1)
	Earnings per share (in dollars)	6(39)								
9750	Basic earnings per share		$ 2.15		$ 1.65		$ 4.18		$ 1.80	
9850	Diluted earnings per share		$ 2.13		$ 1.64		$ 4.15		$ 1.80	

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2021 AND 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

		Equity attributable to owners of the parent											
				Retained Earnings			Other equity interest						
	Notes	Share capital - common stock	Total capital reserve, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Total 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	Amount
2020													
Balance at January 1, 2020		$ 138,629,906	$ 199,383,371	$ 149,512,874	$ 60,309,927	$ 794,615,182	($ 113,889,466)	$ 11,437,746	$ -	($ 15,194)	$ 1,239,984,346	$ 159,641,071	$ 1,399,625,417
Profit		-	-	-	-	24,964,263	-	-	-	-	24,964,263	2,584,214	27,548,477
Other comprehensive loss	6(29)	-	-	-	-	-	(37,083,662)	(2,358,870)	-	-	(39,442,532)	(3,823,067)	(43,265,599)
Total comprehensive income (loss)		-	-	-	-	24,964,263	(37,083,662)	(2,358,870)	-	-	(14,478,269)	(1,238,853)	(15,717,122)
Appropriations of 2019 earnings:	6(28)												
Legal reserve		-	-	11,530,874	-	(11,530,874)	-	-	-	-	-	-	-
Special reserve		-	-	-	42,141,793	(42,141,793)	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(58,224,561)	-	-	-	-	(58,224,561)	-	(58,224,561)
Changes in equity of associates and joint ventures accounted for using the equity method	6(27)	-	(335,762)	-	-	(12,181)	-	-	-	-	(347,943)	-	(347,943)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	2,684,433	-	-	-	-	-	-	-	2,684,433	-	2,684,433
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(2,299,658)	(2,299,658)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	700,641	-	(700,641)	-	-	-	-	-
Balance at June 30, 2020		$ 138,629,906	$ 201,732,042	$ 161,043,748	$ 102,451,720	$ 708,370,677	($ 150,973,128)	$ 8,378,235	$ -	($ 15,194)	$ 1,169,618,006	$ 156,102,560	$ 1,325,720,566
2021													
Balance at January 1, 2021		$ 138,629,906	$ 202,645,942	$ 161,043,748	$ 102,451,720	$ 779,836,380	($ 124,551,979)	$ 37,236,853	$ -	($ 15,194)	$ 1,297,277,376	$ 176,869,033	$ 1,474,146,409
Profit		-	-	-	-	57,941,327	-	-	-	-	57,941,327	5,257,610	63,198,937
Other comprehensive income (loss)	6(29)	-	-	-	-	-	(25,228,565)	31,028,313	109,795	-	5,909,543	(1,351,360)	4,558,183
Total comprehensive income (loss)		-	-	-	-	57,941,327	(25,228,565)	31,028,313	109,795	-	63,850,870	3,906,250	67,757,120
Appropriations of 2020 earnings:	6(28)												
Legal reserve		-	-	9,711,843	-	(9,711,843)	-	-	-	-	-	-	-
Special reserve		-	-	-	(15,136,594)	15,136,594	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(55,451,962)	-	-	-	-	(55,451,962)	-	(55,451,962)
Changes in equity of associates and joint ventures accounted for using the equity method	6(27)	-	(5,371,544)	-	-	984,275	-	-	-	-	(4,387,269)	-	(4,387,269)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	2,020,556	-	-	-	-	-	-	-	2,020,556	-	2,020,556
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(3,178,592)	(3,178,592)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	(1,326)	-	1,326	-	-	-	-	-
Balance at June 30, 2021		$ 138,629,906	$ 199,294,954	$ 170,755,591	$ 87,315,126	$ 788,733,445	($ 149,780,544)	$ 68,266,492	$ 109,795	($ 15,194)	$ 1,303,309,571	$ 177,596,691	$ 1,480,906,262

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2021 AND 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

	Notes	Six months ended June 30 2021	Six months ended June 30 2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 83,417,618	$ 40,766,319
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(35)	33,927,374	30,269,125
Amortisation	6(35)	2,636,949	2,155,612
Cost of share-based payments	6(36)	1,383,972	2,254,930
(Reversal of allowance) provision for doubtful accounts and sales discount	12(2)	(694,223)	1,622,496
Loss (gain) on disposal of property, plant and equipment, net	6(34)	169,943	(31,783)
Gain on financial assets or liabilities at fair value through profit or loss, net	6(34)	(7,794,986)	(2,803,432)
Share of profit of associates and joint ventures accounted for using equity method	6(9)	(5,547,442)	(706,946)
(Gain) loss on disposal of investments	6(34)	(1,016,764)	577
Interest expense	6(37)	12,269,091	22,768,171
Interest income	6(32)	(17,254,311)	(27,619,345)
Dividend income	6(33)	(7,407,207)	(1,179,358)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		3,144,178	90,446
Hedging instruments		(355,831)	-
Notes receivable		(191,532)	103,096
Accounts receivable		117,164,021	263,795,606
Accounts receivable due from related parties		6,844,973	13,296,901
Other receivables		1,879,484	1,513,682
Inventories		50,894,179	10,899,939
Prepayments		(1,388,473)	1,237,785
Changes in operating liabilities			
Accounts payable		(302,368,414)	(222,448,920)
Accounts payable to related parties		(4,367,792)	(15,581,646)
Other payables		(18,522,524)	(13,165,361)
Provisions for liabilities		(236,650)	(189,981)
Other current liabilities		4,448,255	3,880,354
Contract liabilities		(5,122,633)	5,033,554
Accrued pension liabilities		38,675	(29,835)
Cash (outflow) inflow generated from operations		(54,050,070)	115,931,986
Income taxes paid		(22,695,317)	(20,634,927)
Net cash flows (used in) from operating activities		(76,745,387)	95,297,059

(Continued)

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2021 AND 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

	Notes	Six months ended June 30 2021	2020
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		($ 5,856,296)	($ 5,029,139)
Proceeds from disposal of financial assets at fair value through profit or loss		865,758	1,389,208
(Acquisition) proceeds from repayments of financial assets at amortised cost-non-current		(15,845,603)	1,330,443
Acquisition of financial assets at amortised cost-non-current		(2,629,194)	(4,370,875)
Proceeds from repayments of financial assets at amortised cost-current		2,177,550	1,279,800
Acquisition of financial assets at fair value through other comprehensive income		(3,855,741)	(460,886)
Proceeds from disposal of financial assets at fair value through other comprehensive income		-	138,948
Other receivables due from related parties		670,527	15,507,298
Net cash flow from acquisition of subsidiaries	6(40)	-	(1,141,675)
Acquisition of investments accounted for using equity method	6(9)	(87,986)	(181,641)
Proceeds from disposal of investments accounted for using equity method		17,128	68,050
Acquisition of property, plant and equipment	6(41)	(37,497,673)	(32,119,243)
Proceeds from disposal of property, plant and equipment	6(41)	3,854,555	2,451,356
Acquisition of intangible assets	6(14)	(654,754)	(571,356)
Acquisition of right-of-use assets		(517,084)	(981,967)
(Increase) decrease in other non-current assets		(578,070)	169,433
Dividends received		12,646,523	2,260,839
Interest received		23,238,730	39,322,140
Other investing activities		(8,242)	(190,712)
Proceeds from disposal of subsidiaries		438,832	-
Net cash flows (used in) from investing activities		(23,621,040)	18,870,021
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans	6(41)	14,764,622	34,958,308
(Decrease) increase in short-term notes and bills payable	6(41)	(13,579,779)	10,560,095
Proceeds from issuing bonds	6(41)	12,000,000	12,800,000
Repayments of bonds	6(41)	(9,300,000)	(12,900,000)
Proceeds from long-term debt	6(41)	17,025,333	306,866
Repayments of long-term debt	6(41)	(2,153,781)	(5,070,587)
(Decrease) increase in other non-current liabilities		(505,101)	69,756
Payment of lease liabilities		(4,391,265)	(4,508,031)
Interest paid		(17,814,139)	(35,525,290)
Changes in non-controlling interests	6(30)	114,129	386,257
Cash dividends paid to non-controlling interest	6(30)	-	(2,685,915)
Net cash flows used in financing activities		(3,839,981)	(1,608,541)
Net effect of changes in foreign currency exchange rates		(15,938,340)	(17,261,416)
Net (decrease) increase in cash and cash equivalents		(120,144,748)	95,297,123
Cash and cash equivalents at beginning of period		1,232,794,015	857,864,362
Cash and cash equivalents at end of period		$ 1,112,649,267	$ 953,161,485

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

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were reported to the Board of Directors on August 12, 2021.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS") as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC effective from 2021 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 4, 'Extension of the temporary exemption from applying IFRS 9'	January 1, 2021
Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16, 'Interest Rate Benchmark Reform— Phase 2'	January 1, 2021
Amendment to IFRS 16, 'Covid-19-related rent concessions beyond 30 June 2021'	April 1, 2021 (Note)

Note: Earlier application from January 1, 2021 is allowed by the FSC.

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

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

New standards, interpretations and amendments endorsed by the FSC effective from 2022 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 3, ‘Reference to the conceptual framework’	January 1, 2022
Amendments to IAS 16, ‘Property, plant and equipment: proceeds before intended use’	January 1, 2022
Amendments to IAS 37, ‘Onerous contracts—cost of fulfilling a contract’	January 1, 2022
Annual improvements to IFRS Standards 2018–2020	January 1, 2022

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

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, ‘Sale or contribution of assets between an investor and its associate or joint venture’	To be determined by International Accounting Standards Board
IFRS 17, ‘Insurance contracts’	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IAS 1, ‘Classification of liabilities as current or non-current’	January 1, 2023
Amendments to IAS 1, ‘Disclosure of accounting policies’	January 1, 2023
Amendments to IAS 8, ‘Definition of accounting estimates’	January 1, 2023
Amendments to IAS 12, ‘Deferred tax related to assets and liabilities arising from a single transaction’	January 1, 2023

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

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

(2) Basis of preparation

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

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

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

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

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

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

A. Basis for preparation of consolidated financial statements:

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

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

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

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

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

B. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	June 30, 2021	December 31, 2020	June 30, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	100	(a) (b) (d) (e) (f)
"	Foxconn Holding Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(f)
"	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments and provides planning, advisory and business operation and management services; its investees are primarily engaged in manufacturing and sale of computer terminal monitors and related components, data storage and treatment equipment	100	100	100	(f)
"	Bao Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	100	(f)
"	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	(f)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	June 30, 2021	December 31, 2020	June 30, 2020	Note
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	(f)
"	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	(f)
"	Hon Hai/ Foxconn Logistics California LLC.	Logistics services in America	100	100	100	(f)
"	Hon Hai/ Foxconn Logistics Texas LLC.	Logistics services in America	100	100	100	(f)
"	Ambit International Ltd. and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sale of power supply modules, application modules and network cables assemblies	100	100	100	(f)
"	Foxconn Singapore (Pte) Ltd. subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(f)
"	Foxconn International Inc.	Patent applications in America	100	100	100	(f)
"	Altus Technology Inc.	Leasing services	100	100	100	(f)

Investor	Subsidiary	Main Business Activities	Ownership (%) June 30, 2021	December 31, 2020	June 30, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Premier Technology -Hong Kong Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(f)
"	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(f)
"	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	(f)
"	Hong Jin Chang Holdings Co., Ltd. -Hong Kong	Investment holdings and reinvestment in businesses relating to robots, automatic equipment, moulds, parts, accessories and corresponding services	100	100	100	(f)
"	Foxconn Holdings B.V. - Netherlands and subsidiaries	Investment holdings in companies in Europe	100	100	100	(f)
"	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.80	74.80	74.80	(f)
"	Perobot Co., Ltd.	Sale, software development, repair services, after-sale services and rental services of robots	100	100	100	(f)
"	ECMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(f)

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	June 30, 2021	December 31, 2020	June 30, 2020	Note
Hon Hai Precision Industry Co., Ltd.	Fenix Brazilfenix Industria De Electronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(f)
"	Foxconn MOEBG Industria De Eletronicos Ltda.-Brazil	CFTV, DVR, bluetooth module, set-top box and optical network terminal	100	100	100	(f)
"	Asia Pacific Telecom Co., Ltd.	Concession of 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	40.74	40.74	40.74	
"	Foxtron Vehicle Technologies Co., Ltd.	Complete electric vehicles design, and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	51	51	-	(c) (f)
"	Socle Technology Corporation	Design, manufacture and sale of electronic components and software	100	100	100	(f)

(a) The Group acquired 100% equity interest in Shandong Chengshang Energy Co., Ltd. in the second quarter 2020 and was included in the consolidated financial statements since the acquisition date.

(b) The Company's subsidiary, HongFuJin Precision Electronics (ZhengZhou) Co., Ltd., merged with a 100% subsidiary, Zhengzhou Fulianwang Electronic Technology Co., Ltd., due to reorganization in the second quarter of 2020. HongFuJin Precision Electronics (ZhengZhou) Co., Ltd. was the surviving company.

(c) The Group established Foxtron Vehicle Technologies Co., Ltd. with Hua-Chuang Automobile Information Technical Center Co., Ltd. (the "Hua-Chuang") on November 6, 2020. Hua-Chuang contributed assets with value of $7,542,000 as capital, while the Group contributed cash of $7,850,321 as capital and owned 51% equity interest. It was included in the consolidated financial statements since the setup date.

(d) The Company's subsidiary, Lankao YuFu Precision Technology Co., Ltd., merged with a 100% subsidiary, LanKao YuDe Environment Material Technology Inc., due to reorganization in the first quarter of 2021. Lankao YuFu Precision Technology Co., Ltd. was the surviving company.

(e) The Group sold 33.13% Class A shares of Cybertan Technology Corporation in the second quarter of 2021 in order to indirectly dispose the Mainland China investee, Fuyu Properties (Shanghai) Co., Ltd. As the Group lost control over Cybertan Technology Corporation Class A shares, it was not included in the consolidated financial statements from the date the Group lost control, and the Group recognised the remaining investment in the former subsidiary at fair value on the disposal date. The Group recognised gain of $759,188, which was shown as other gain and loss in other profit and loss items in the consolidated income statement.

(f) The financial statements of the entity as of and for the six-month periods ended June 30, 2021 and 2020 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.

(g) The financial statements of certain consolidated subsidiaries for the six-month periods ended June 30, 2021 and 2020 were not reviewed by independent auditors, which statements reflect total assets of $356,465,180 and $233,393,728, constituting 10.43% and 7.57% of total consolidated assets, and total liabilities were $11,793,672 and $53,536,025, constituting 0.61% and 3.04% of the consolidated total liabilities as of June 30, 2021 and 2020, respectively, as well as total comprehensive income (loss) of $7,646,119, $2,143,115, $16,092,686 and ($4,221,437), constituting 25.10%, 15.33%, 23.75% and 26.85% of the consolidated total comprehensive income for the three-month and six-month periods then ended, respectively.

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

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

E. Significant restrictions: None.

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

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

Name of subsidiary	Principal place of business	Non-controlling interest June 30, 2021 Amount	Ownership %	Non-controlling interest December 31, 2020 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 21,160,220	37%	$ 22,199,143	38%	
Foxconn Ventures Pte. Ltd.	Singapore	24,883,606	46%	23,229,225	46%	
Foxconn Interconnect Technology Limited	Cayman	15,569,300	25%	15,483,980	25%	
Foxconn Industrial Internet Co., Ltd.	China	72,950,262	16%	72,472,774	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	17,393,384	59%	18,972,448	59%	
		$151,956,772		$152,357,570		

Name of subsidiary	Principal place of business	Non-controlling interest June 30, 2020 Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 21,310,978	38%	
Foxconn Ventures Pte. Ltd.	Singapore	21,639,135	46%	
Foxconn Interconnect Technology Limited	Cayman	15,103,294	23%	
Foxconn Industrial Internet Co., Ltd.	China	61,904,987	16%	
Asia Pacific Telecom Co., Ltd.	Taiwan	20,651,431	59%	
		$140,609,825		

Summarised financial information of the subsidiary:

Balance sheets

	FIH Mobile Limited June 30, 2021	FIH Mobile Limited December 31, 2020	FIH Mobile Limited June 30, 2020
Current assets	$ 124,359,041	$ 135,501,090	$ 128,881,748
Non-current assets	34,513,253	36,292,395	35,833,027
Current liabilities	(100,673,297)	(111,336,542)	(107,196,677)
Non-current liabilities	(993,381)	(1,159,695)	(1,491,290)
Total net assets	$ 57,205,616	$ 59,297,248	$ 56,026,808

	Foxconn Interconnect Technology Limited		
	June 30, 2021	December 31, 2020	June 30, 2020
Current assets	$ 74,700,934	$ 81,114,425	$ 75,162,777
Non-current assets	49,321,505	51,002,668	50,181,368
Current liabilities	(58,269,273)	(50,978,118)	(44,651,906)
Non-current liabilities	(2,092,732)	(18,756,900)	(19,356,835)
Total net assets	$ 63,660,434	$ 62,382,075	$ 61,335,404

	Foxconn Ventures Pte. Ltd.		
	June 30, 2021	December 31, 2020	June 30, 2020
Current assets	$ 29,227,137	$ 26,545,134	$ 14,688,926
Non-current assets	25,464,925	24,903,894	34,150,297
Current liabilities	(2,818)	(4,025)	(1,280,686)
Total net assets	$ 54,689,244	$ 51,445,003	$ 47,558,537

	Foxconn Industrial Internet Co., Ltd.		
	June 30, 2021	December 31, 2020	June 30, 2020
Current assets	$ 929,949,843	$ 932,125,404	$ 799,710,171
Non-current assets	68,824,253	62,506,190	54,720,698
Current liabilities	(513,440,373)	(528,560,676)	(462,364,420)
Non-current liabilities	(26,228,103)	(10,377,869)	(8,320,588)
Total net assets	$ 459,105,620	$ 455,693,049	$ 383,745,861

	Asia Pacific Telecom Co., Ltd.		
	June 30, 2021	December 31, 2020	June 30, 2020
Current assets	$ 6,949,031	$ 8,171,700	$ 8,828,236
Non-current assets	31,356,387	31,504,947	32,522,401
Current liabilities	(8,169,966)	(6,974,568)	(5,953,740)
Non-current liabilities	(3,059,627)	(2,962,107)	(2,728,049)
Total net assets	27,075,825	29,739,972	32,668,848
Fair value adjustment of lands, buildings and leased assets	109,457	54,311	10,274
Trademarks	2,166,305	2,221,851	2,221,851
Total net assets after adjustment	$ 29,351,587	$ 32,016,134	$ 34,900,973

Statements of comprehensive income

	FIH Mobile Limited	
	For the three-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ 58,431,117	$ 59,229,159
Income (loss) for the period from continuing operations	281,300	(1,157,557)
Other comprehensive income (loss), net of tax	689,973	(626,995)
Total comprehensive income (loss) for the period	$ 971,273	($ 1,784,552)
Comprehensive income (loss) attributable to non-controlling interest	$ 366,847	($ 631,406)
Dividends paid to non-controlling interest	$ -	$ -

	FIH Mobile Limited	
	For the six-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ 115,603,616	$ 114,866,407
Loss for the period from continuing operations	(798,016)	(3,038,919)
Other comprehensive income (loss), net of tax	331,225	(3,250,508)
Total comprehensive loss for the period	($ 466,791)	($ 6,289,427)
Comprehensive loss attributable to non-controlling interest	($ 182,482)	($ 2,320,188)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	For the three-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ 28,260,209	$ 32,718,144
(Loss) income for the period from continuing operations	(100,208)	556,313
Other comprehensive income, net of tax	782,441	215,749
Total comprehensive income for the period	$ 682,233	$ 772,062
Comprehensive income attributable to non-controlling interest	$ 170,559	$ 195,909
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	For the six-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ 55,834,518	$ 57,496,290
Income for the period from continuing operations	221,980	604,350
Other comprehensive income (loss), net of tax	454,551	(917,100)
Total comprehensive income (loss) for the period	$ 676,531	($ 312,750)
Comprehensive income (loss) attributable to non-controlling interest	$ 169,133	($ 71,933)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	For the three-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ -	$ -
Income for the period from continuing operations	922,622	2,756,702
Other comprehensive income (loss), net of tax	780,968	(419,892)
Total comprehensive income for the period	$ 1,703,590	$ 2,336,810
Comprehensive income attributable to non-controlling interest	$ 402,233	$ 1,500,521
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	For the six-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ -	$ -
Income for the period from continuing operations	4,777,253	4,300,343
Other comprehensive income (loss), net of tax	815,938	(1,372,739)
Total comprehensive income for the period	$ 5,593,191	$ 2,927,604
Comprehensive income attributable to non-controlling interest	$ 2,172,002	$ 1,769,332
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Industrial Internet Co., Ltd.	
	For the three-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ 422,406,600	$ 407,639,179
Income for the period from continuing operations	15,675,086	13,731,625
Other comprehensive income, net of tax	200,110	1,407,649
Total comprehensive income for the period	$ 15,875,196	$ 15,139,274
Comprehensive income attributable to non-controlling interest	$ 2,514,336	$ 2,429,816
Dividends paid to non-controlling interest	$ -	$ 2,685,915

	Foxconn Industrial Internet Co., Ltd.	
	For the six-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ 852,633,799	$ 752,946,329
Income for the period from continuing operations	28,734,400	20,645,333
Other comprehensive (loss) income, net of tax	(1,724,267)	10,124
Total comprehensive income for the period	$ 27,010,133	$ 20,655,457
Comprehensive income attributable to non-controlling interest	$ 4,291,053	$ 3,303,043
Dividends paid to non-controlling interest	$ -	$ 2,685,915

	Asia Pacific Telecom Co., Ltd.	
	For the three-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ 3,110,659	$ 3,446,049
Loss for the period from continuing operations	(1,245,756)	(1,502,934)
Other comprehensive loss, net of tax	(5)	(22)
Total comprehensive loss for the period	($ 1,245,761)	($ 1,502,956)
Comprehensive loss attributable to non-controlling interest	($ 751,549)	($ 898,426)
Dividends paid to non-controlling interest	$ -	$ -

	Asia Pacific Telecom Co., Ltd.	
	For the six-month periods ended June 30,	
	2021	2020
Revenue and other operating revenue	$ 6,157,353	$ 6,822,007
Loss for the period from continuing operations	(2,664,138)	(2,890,216)
Other comprehensive loss, net of tax	(9)	(30)
Total comprehensive loss for the period	($ 2,664,147)	($ 2,890,246)
Comprehensive loss attributable to non-controlling interest	($ 1,579,064)	($ 1,717,800)
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	FIH Mobile Limited	
	For the six-month periods ended June 30,	
	2021	2020
Net cash used in operating activities	($ 505,680)	($ 10,596,270)
Net cash (used in) provided by investing activities	(1,404,303)	2,160,600
Net cash provided by financing activities	748,421	6,636,480
Effect of exchange rates on cash and cash equivalents	112,032	(1,227,240)
Decrease in cash and cash equivalents	(1,049,530)	(3,026,430)
Cash and cash equivalents, beginning of period	50,123,782	46,358,100
Cash and cash equivalents, end of period	$ 49,074,252	$ 43,331,670

	Foxconn Interconnect Technology Limited	
	For the six-month periods ended June 30,	
	2021	2020
Net cash provided by (used in) operating activities	$ 44,959	($ 939,900)
Net cash used in investing activities	(1,835,191)	(3,255,390)
Net cash provided by financing activities	1,285,482	102,960
Effect of exchange rates on cash and cash equivalents	240,515	(363,900)
Decrease in cash and cash equivalents	(264,235)	(4,456,230)
Cash and cash equivalents, beginning of period	21,581,375	26,763,330
Cash and cash equivalents, end of period	$ 21,317,140	$ 22,307,100

	Foxconn Ventures Pte. Ltd.	
	For the six-month periods ended June 30,	
	2021	2020
Net cash provided by operating activities	$ 6,142	$ 83,641
Net cash provided by (used in) investing activities	3,290,008	(736,337)
Net cash provided by financing activities	-	-
Effect of exchange rates on cash and cash equivalents	-	-
Increase (decrease) in cash and cash equivalents	3,296,150	(652,696)
Cash and cash equivalents, beginning of period	26,250,069	15,518,762
Cash and cash equivalents, end of period	$ 29,546,219	$ 14,866,066

	Foxconn Industrial Internet Co., Ltd.	
	For the six-month periods ended June 30,	
	2021	2020
Net cash provided by (used in) operating activities	$ 33,231,998	($ 22,328,359)
Net cash used in investing activities	(20,173,037)	(8,829,912)
Net cash provided by financing activities	18,082,949	27,777,436
Effect of exchange rates on cash and cash equivalents	(1,066,055)	1,231,189
Increase (decrease) in cash and cash equivalents	30,075,855	(2,149,646)
Cash and cash equivalents, beginning of period	327,909,660	283,994,561
Cash and cash equivalents, end of period	$ 357,985,515	$ 281,844,915

	Asia Pacific Telecom Co., Ltd.	
	For the six-month periods ended June 30,	
	2021	2020
Net cash provided by operating activities	$ 176,425	$ 492,219
Net cash used in investing activities	(1,236,700)	(450,478)
Net cash used in financing activities	(19,741)	(1,760,488)
Effect of exchange rates on cash and cash equivalents	-	(30)
Decrease in cash and cash equivalents	(1,080,016)	(1,718,777)
Cash and cash equivalents, beginning of period	5,871,722	8,204,093
Cash and cash equivalents, end of period	$ 4,791,706	$ 6,485,316

(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.

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

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

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

C. Translation of foreign operations

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

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

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

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

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

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

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

(5) Classification of current and non-current items

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

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

(b) Assets held mainly for trading purposes;

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

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

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

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

(b) Liabilities arising mainly from trading activities;

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

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(6) Cash equivalents

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(9) Financial assets at amortised cost

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

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

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

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

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

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

(10) Accounts and notes receivable

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

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

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

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

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

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

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

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

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

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

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

(14) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average cost method. The cost of finished goods and work in process comprises raw materials, direct labour, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and applicable variable selling expense.

(15) Investments accounted for under the equity method / associates

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

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

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

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

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

F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.

G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.

H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(16) Property, plant and equipment

A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.

B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

C. While land is not depreciated, other property, plant and equipment that apply cost model are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each component of property, plant and equipment that is significant in relation to the total cost of the item is depreciated separately.

D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change.

The estimated useful lives of property, plant and equipment are as follows:

Buildings	15 ~ 51 years
(Auxiliary buildings	5 ~ 11 years)
Machinery and equipment	3 ～ 9 years
Computer and communication equipment	3 ～ 25 years
Other equipment	1 ～ 25 years

(17) Leasing arrangements (lessee)－right-of-use assets/ lease liabilities

A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.

B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:

(a) Fixed payments, less any lease incentives receivable;

(b) Variable lease payments that depend on an index or a rate;

(c) Amounts expected to be payable by the lessee under residual value guarantees;

(d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and

(e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

The Group subsequently measures the lease liability at amortised cost using the interest method and recognises interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognised as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

C. At the commencement date, the right-of-use asset is stated at cost comprising the following:

(a) The amount of the initial measurement of lease liability;

(b) Any lease payments made at or before the commencement date;

(c) Any initial direct costs incurred by the lessee; and

(d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognised as an adjustment to the right-of-use asset.

D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognise the difference between remeasured lease liability in profit or loss.

(18) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Investment property is depreciated on a straight-line basis over its estimated useful life of 6 to 51 years.

(19) Intangible assets

A. Trademark is amortised on a straight-line basis over its estimated useful life of 3 to 20 years.

B. Goodwill is generated by adopting the acquisition method when merger and acquisition occurs.

C. Patent is amortised on a straight-line basis over its estimated useful life of 2 to 20 years.

D. The developed technologies are obtained from business combination. They are included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. Part of the developed technologies are already be available for use and be amortised on a straight-line basis over its estimated useful life of 4 to 10 years. The remaining is the developed technologies that have not reached the available for use status, will be amortised since the asset reaches the usable status on a straight-line basis over its estimated useful life of 7 years.

E. Customer relationship and Supplier relationship are obtained as a result of a business combination, and are amortised on a straight-line basis over its estimated life of 12 years and 5 years, respectively.

F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated useful life of 3 to 10 years.

G. Concession obtained individually is stated initially at its costs and is amortised on a straight-line basis over its useful life as follows:

(a) The concession of the mobile broadband spectrum (4G) 700MHz frequency group started form December 2014 and is amortised until 2030. The useful life of the concession is 16 years.

(b) The concession of the mobile broadband spectrum (4G) 2600MHz frequency group started form October 2017 and is amortised until 2033. The useful life of the concession is 16 years.

(c) The Group obtained the concession of the mobile broadband spectrum (4G) 700MHz frequency group in December 2015 and is amortised until 2030. The useful life of the concession is 15 years.

(d) The Group obtained the concession of the mobile broadband spectrum (4G) 900MHz frequency group in December 2015 and is amortised until 2030. The useful life of the concession is 15 years.

(20) Impairment of non-financial assets

A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset’s fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognising impairment loss for an asset in prior periods no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.

B. The recoverable amount of goodwill shall be evaluated periodically. An impairment is recognised when recoverable amount is lower than carrying amount. Impairment loss should not be reversed in the future.

C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(21) Borrowings

Borrowings comprise long-term and short-term bank borrowings. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

(22) Notes and accounts payable

A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.

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

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

A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:

(a) Hybrid (combined) contracts; or

(b) They eliminate or significantly reduce a measurement or recognition inconsistency; or

(c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.

C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognised in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognising in profit or loss for loan commitments or financial guarantee contracts.

(24) Bonds payable

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

(25) Convertible bonds payable

Convertible bonds issued by the Group contain conversion options (that is, the bondholders have the right to convert the bonds into the Group’s common shares by exchanging a fixed amount of cash for a fixed number of common shares), call options and put options. The Group classifies the bonds payable upon issuance as a financial asset, a financial liability or an equity instrument in accordance with the contract terms. They are accounted for as follows:

(a) The embedded call options and put options are recognised initially at net fair value as ‘financial assets or financial liabilities at fair value through profit or loss’. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as ‘gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss’.

(b) The host contracts of bonds are initially recognised at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortised in profit or loss as an adjustment to ‘finance costs’ over the period of circulation using the effective interest method.

(c) The embedded conversion options which meet the definition of an equity instrument are initially recognised in ‘capital surplus—share options’ at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.

(d) Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.

(e) When bondholders exercise conversion options, the liability component of the bonds shall be remeasured on the conversion date. The issuance cost of converted common shares is the total book value of the abovementioned liability component and ‘capital surplus—share options’.

(26) Derecognition of financial liabilities

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

(27) Offsetting financial instruments

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

(28) Non-hedging and embedded derivatives

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

They are subsequently remeasured at fair value and the gains or losses are recognised in profit or loss.

(29) Hedge accounting

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

B. The Group designates the hedging relationship as follows:

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

C. Cash flow hedges

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

i. the cumulative gain or loss on the hedging instrument from inception of the hedge; and

ii. the cumulative change in fair value of the hedged item from inception of the hedge.

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

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

i. If a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Group shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or liability.

ii. For cash flow hedges other than those covered by i. above, that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.

iii. If that amount is a loss and the Group expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.

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

(30) Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognised as interest expense. Provisions are not recognised for future operating losses.

(31) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Past service costs are recognised immediately in profit or loss.

iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

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

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is paid by shares, the Group calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(32) Employee share-based payment

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

B. Restricted stocks:

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

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

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

(33) Income tax

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

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

C. Deferred income tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.

E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.

F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.

G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

H. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognises the effect of the change immediately in the interim period in which the change occurs.

The effect of the change on items recognised outside profit or loss is recognised in other comprehensive income or equity while the effect of the change on items recognised in profit or loss is recognised in profit or loss.

(34) Dividends

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

(35) Revenue recognition

A. The Group manufactures and sells consumer electronics products. Sales are recognised when control of the products has transferred, being when the products are delivered to or picked by the customers, the customers has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customers, and either the customers has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.

B. The Group renders telecommunication service. Service revenue is measured by the fair value of the consideration received or receivable taking into account business tax and rebates for the sale of goods to external customers in the ordinary course of the Group's activities. The main methods of revenue recognition are as follows:

(a) The communication charges of fixed network and mobile services, as well as the connection charges among telecom operators, are recognised on the basis of the contract terms, which are calculated by predetermined rates and the actual usage volume.

(b) Fixed monthly service fees are recognised monthly.

(c) Prepaid card revenue is recognised on the basis of the actual usage volume by the customers.

C. The Group recognises an asset (shown as 'other non-current assets') the incremental costs (mainly comprised of sales commissions) of obtaining a telecommunication contract if the Group expects to recover those costs. The recognised asset is amortised and consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognises an impairment loss to the extent that the carrying amount of the asset exceeds the remaining amount of consideration that the Group expects to receive less the costs that have not been recognised as expenses.

D. 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.

E. 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.

F. The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognised as a provision.

G. The customer pays at the time specified in the payment schedule. If the products sold exceed the payment, a contract asset is recognised. If the payments exceed the products sold, a contract liability is recognised.

(36) Government grants

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

(37) Business combinations

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

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

(38) Operating segments

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

5. <u>CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY</u>

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) <u>Critical judgments in applying the Group's accounting policies</u>

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.

Indicators that the Group controls the good or service before it is provided to a customer include the following:

(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) <u>Critical accounting estimates and assumptions</u>

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

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

The Group assesses impairment based on its subjective judgement and determines the separate cash flows of a specific group of assets, useful lives of assets and the future possible income and expenses arising from the assets depending on how assets are utilized and industrial characteristics.

Any changes of economic circumstances or estimates due to the change of Group strategy might cause adjustments on impairment of assets.

B. Impairment assessment of goodwill

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

As of June 30, 2021, the Group recognised goodwill after impairment assessment of $14,599,669.

C. Evaluation of inventories

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

As of June 30, 2021, the carrying amount of inventories was $531,219,556.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	June 30, 2021	December 31, 2020	June 30, 2020
Cash on hand and revolving funds	$ 94,842	$ 146,814	$ 88,745
Checking accounts and demand deposits	798,157,591	1,008,741,819	716,063,433
Cash equivalents - Time deposits	314,262,242	215,392,563	236,629,781
Cash equivalents - Repo bonds	134,592	8,512,819	379,526
	$ 1,112,649,267	$ 1,232,794,015	$ 953,161,485

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

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

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

	June 30, 2021	December 31, 2020	June 30, 2020
Assets			
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	$ 551,898	$ 535,164	$ 589,740
Derivatives	3,363,033	5,750,430	636,006
	$ 3,914,931	$ 6,285,594	$ 1,225,746
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 2,946,048	$ 3,187,930	$ 13,399,369
Beneficiary certificates	87,201,122	79,443,386	72,954,304
Derivatives	1,492,449	1,049,870	3,931,518
	$ 91,639,619	$ 83,681,186	$ 90,285,191

Liabilities	June 30, 2021	December 31, 2020	June 30, 2020
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Derivatives	($ 1,643,541)	($ 2,291,221)	($ 1,424,681)
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Derivatives	$ -	$ -	($ 2,250)

A. The descriptions of financial assets and liabilities at fair value through profit or loss are as follows:

(a) Equity instruments: Including listed, unlisted and emerging stocks.

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

(c) Derivatives: Including cross currency swap contracts, forward exchange contracts, stock option and convertible bonds payable.

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

	For the three-month periods ended June 30,	
	2021	2020
Equity instruments	(306,523)	$ 1,575,788
Beneficiary certificates	3,552,551	2,471,038
Derivatives	941,450	(1,025,773)
	$ 4,187,478	$ 3,021,053

	For the six-month periods ended June 30,	
	2021	2020
Equity instruments	($ 119,816)	$ 254,169
Beneficiary certificates	5,607,371	5,376,230
Derivatives	2,307,431	(2,826,967)
	$ 7,794,986	$ 2,803,432

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

	June 30, 2021		
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD (BUY)	1,660,000	2016.09.13~2022.05.16
	TWD (SELL)	29,438,800	2021.05.28~2022.05.16
	JPY (SELL)	61,555,000	2016.09.13~2021.09.24
Foreign exchange forward contracts	RMB (BUY)	20,376,545	2021.02.19~2021.08.31
	MXN (BUY)	3,641,760	2021.05.24~2021.08.30
	JPY (BUY)	11,057,460	2021.06.17~2021.09.22
	USD (BUY)	906,915	2021.05.11~2021.11.30
	BRL (BUY)	1,637,430	2021.04.28~2021.07.12
	CZK (SELL)	4,164,763	2021.05.18~2021.07.26
	INR (SELL)	36,717,100	2021.06.11~2021.08.18
	MXN (SELL)	107,205	2021.05.18~2021.11.30
	USD (SELL)	3,710,000	2021.02.19~2021.09.22
	EUR (SELL)	165,000	2021.05.11~2021.09.07
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			
Current items:			
Cross currency swap contracts	USD (BUY)	1,840,000	2020.09.04~2022.03.24
	JPY (BUY)	33,000,000	2021.05.19~2021.12.28
	TWD (SELL)	60,653,600	2020.09.04~2022.03.24
Foreign exchange forward contracts	USD (BUY)	11,810	2021.03.03~2021.10.29
	CZK (BUY)	3,660,565	2021.06.09~2021.09.29
	KRW (BUY)	502,964,000	2021.06.16~2021.07.21
	JPY (BUY)	16,680,105	2021.05.28~2021.09.13
	RMB (BUY)	10,354,358	2021.05.10~2021.10.08
	USD (SELL)	2,388,500	2021.05.10~2021.10.08
	MXN (SELL)	243,428	2021.03.03~2021.10.29

Derivative Financial Liabilities	December 31, 2020 Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD (BUY)	1,600,000	2016.09.13~2021.09.24
	JPY (BUY)	38,000,000	2020.12.11~2021.06.28
	TWD (SELL)	38,582,000	2020.12.11~2021.06.28
	JPY (SELL)	61,555,000	2016.09.13~2021.09.24
Foreign exchange forward contracts	RMB (BUY)	59,779,402	2020.10.26~2021.06.23
	CZK (BUY)	1,070,550	2020.12.28~2021.02.26
	BRL (BUY)	262,540	2020.12.28~2021.01.29
	JPY (BUY)	14,216,752	2020.11.04~2021.02.08
	USD (BUY)	50,000	2020.12.31~2021.01.06
	RMB (SELL)	325,505	2020.12.31~2021.01.06
	USD (SELL)	9,208,233	2020.10.26~2021.06.23
Convertible contract	USD	30,000	2016.12.19~2021.12.15
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

Derivative Financial Liabilities			
Current items:			
Cross currency swap contracts	USD (BUY)	3,050,000	2020.03.03~2021.07.14
	TWD (SELL)	88,925,000	2020.03.03~2021.07.14
Foreign exchange forward contracts	USD (BUY)	420,128	2020.06.08~2021.04.30
	BRL (BUY)	260,490	2020.12.28~2021.01.29
	MXN (BUY)	3,619,834	2020.12.09~2021.02.26
	RMB (BUY)	4,070,580	2020.12.17~2021.05.31
	USD (SELL)	852,000	2020.12.09~2021.05.31
	RMB (SELL)	2,616,495	2020.12.04~2021.02.09
	MXN (SELL)	452,693	2020.06.08~2021.04.30

	June 30, 2020		
Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Cross currency swap contracts	USD (BUY)	200,000	2020.06.19~2021.02.23
	TWD (SELL)	5,936,000	2020.06.19~2021.02.23
Foreign exchange forward contracts	JPY (BUY)	1,305,600	2020.06.04~2020.07.15
	CZK (BUY)	1,226,050	2020.05.28~2020.07.07
	RMB (BUY)	7,207,091	2020.04.20~2020.08.24
	USD (BUY)	690,638	2020.03.02~2021.04.30
	MXN (SELL)	1,243,107	2020.06.08~2021.04.30
	USD (SELL)	1,074,160	2020.04.20~2020.08.24
	JPY (SELL)	67,893,088	2020.03.02~2020.08.31
Capital guarantee financial product	USD	6,000	2019.12.03~2020.12.10
Non-current items:			
Convertible contract	USD	30,000	2016.12.19~2021.12.15
Cross currency swap contracts	USD (BUY)	1,000,000	2016.09.13~2026.09.24
	JPY (SELL)	102,619,000	2016.09.13~2026.09.24
Derivative Financial Liabilities			
Current items:			
Cross currency swap contracts	USD (BUY)	1,440,000	2020.02.21~2021.05.28
	JPY (BUY)	96,950,000	2020.03.23~2020.09.28
	TWD (SELL)	70,292,735	2020.02.21~2021.05.28
Foreign exchange forward contracts	USD (BUY)	91,057	2020.03.24~2020.08.31
	MXN (BUY)	4,121,030	2020.06.08~2020.08.18
	RMB (BUY)	2,017,156	2020.06.11~2020.08.21
	USD (SELL)	472,000	2020.06.08~2020.08.21
	CZK (SELL)	2,003,974	2020.06.01~2020.08.03
	MXN (SELL)	205,189	2020.03.24~2020.08.31

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

B. Investing activities: Import of machinery and equipment.

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

(c) Convertible bonds payable

The Company's indirect subsidiary, PCE Paragon Solutions Kft., acquired convertible bonds issued by Nanthealth, Inc. in the amount of US$30 million. The convertible bonds are embedded derivatives. Based on the contract, PCE Paragon Solutions Kft. has the right to require conversion after issue date and until maturity date if the written consent is submitted in advance. If there are remaining convertible bonds at maturity, such convertible bonds will be redeemed in the form of cash.

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

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

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

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

Items	June 30, 2021	December 31, 2020	June 30, 2020
Equity instruments at cost	$ 58,229,888	$ 55,486,110	$ 58,479,598
Fair value adjustments	58,022,358	31,587,979	7,006,076
	$ 116,252,246	$ 87,074,089	$ 65,485,674

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

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

	For the three-month periods ended June 30,	
	2021	2020
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income	$ 19,636,842	$ 14,675,796
Cumulative gains reclassified to retained earnings due to derecognition	$ -	$ 700,557
Dividend income recognised in profit or loss	$ 290,146	$ 185,161

	For the six-month periods ended June 30,	
	2021	2020
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income	$ 26,840,317	$ 692,829
Cumulative (loss) gains reclassified to retained earnings due to derecognition	($ 1,326)	$ 700,641
Dividend income recognised in profit or loss	$ 297,083	$ 185,161

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

D. Details of the Group's investments in equity instruments are provided in Table 3.

(4) Financial assets at amortised cost

Items	June 30, 2021	December 31, 2020	June 30, 2020
Current items:			
Capital guarantee financial products	$ -	$ -	$ 21,669,596
Time deposits with maturity over three months	52,093,431	36,252,968	28,458,485
Refundable deposits	2,121,522	1,815,433	459,161
Restricted bank deposits	276,927	468,414	684,117
Pledged time deposits	147,489	246,751	394,154
	$ 54,639,369	$ 38,783,566	$ 51,665,513
Non-current items:			
Financial bonds-trust fund	$ 9,056,670	$ 11,321,960	$ 10,885,420
Time deposits with maturity over twelve months	9,962,464	6,010,077	4,270,434
Restricted bank deposits	77,448	1,400,641	58,574
Pledged time deposits	43,152	53,352	2,700
	$ 19,139,734	$ 18,786,030	$ 15,217,128

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

	For the three-month periods ended June 30,	
	2021	2020
Interest income	$ 401,644	$ 597,347

	For the six-month periods ended June 30,	
	2021	2020
Interest income	$ 904,840	$ 967,840

B. The Group invested in the trust fund named Guangdong Finance Trust - Peng Yun Tian Hua Collection Fund Trust in December 2017 which was mainly created for the investment in Guangzhou Guangyin Nanyue Intelligent Technology Industrial Investment Partnership. As of June 30, 2021, the Group has invested a total of RMB 3.5 billion and has redeemed RMB 1.4 billion. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

C. The counterparties of the Group's investments have good credit quality.

D. Information relating to financial assets at amortised cost pledged as collateral is provided in Note 8.

(5) Hedging financial assets and liabilities

		June 30, 2021		
		Current assets		Current liabilities
Cash flow hedges:				
Exchange rate risk				
Foreign exchange forward contracts	$	28,229	($	101,739)
Foreign exchange option		634,405		-
	$	662,634	($	101,739)

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

B. The forecast transactions which is 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 time 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, foreign exchange options are in line with major terms, such as monetary items, foreign currency borrowings or the currency and amount of bonds.

C. Transaction information associated with the Group adopting hedge accounting is as follows:

	June 30, 2021			
Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	1,296,120	2021.05.20~2021.10.28
		USD (SELL)	200,000	2021.05.20~2021.10.28
Forecast transaction	Foreign exchange option	RMB (BUY)	9,513,450	2021.04.26~2021.12.31
		USD (SELL)	1,448,000	2021.04.26~2021.12.31
Financial liabilities				
Cash flow hedges:				
Forecast transaction	Foreign exchange forward contracts	RMB (BUY)	4,528,225	2021.05.17~2021.10.28
		USD (SELL)	700,000	2021.05.17~2021.10.28

D. Cash flow hedge

		2021
Other equity - cash flow hedge reserve		
At January 1	$	-
Add: Gains on hedge effectiveness-amount recognised in other comprehensive income		509,138
Less: Reclassified to profit or loss as the hedged item has affected profit or loss	(	392,942)
At June 30	$	116,196

(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 to recognise 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 of time value, which is associated with hedged item, are recognised in other comprehensive income. Meanwhile, time value at hedging commencement date, which is associated with hedged items, are amortised during the period the hedging instrument affects profit or loss. The amortisation will be recognised in profit or loss from other comprehensive income or loss.

E. Information relating to fair value risk of hedging financial assets and liabilities is shown in Note 12(3).

(6) Notes and accounts receivable

	June 30, 2021	December 31, 2020	June 30, 2020
Notes receivable	$ 441,033	$249,501	$ 337,210
Accounts receivable	791,830,184	909,750,714	729,102,209
Less: Allowance for uncollectible accounts	(7,007,813)	(6,929,985)	(7,330,496)
	$ 785,263,404	$ 903,070,230	$ 722,108,923

A. As of June 30, 2021, December 31, 2020 and June 30, 2020, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2020, the balance of receivables from contracts with customers amounted to $1,037,840,337.

B. On June 30, 2021, December 31, 2020 and June 30, 2021, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of $90,629,764, $109,052,508 and $134,710,340, respectively.

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

As of June 30, 2021, December 31, 2020 and June 30, 2020, the relevant information of accounts receivable factored but unsettled were as follows:

June 30, 2021			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 32,891,133	$ 32,891,133	$ 32,891,133	$ -

December 31, 2020			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 37,739,204	$ 37,739,204	$ 37,739,204	$ -

June 30, 2020			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 51,648,668	$ 51,648,668	$ 51,648,668	$ -

As of June 30, 2021, December 31, 2020 and June 30, 2020, the Group has no retention for the factoring of accounts receivable.

D. As of June 30, 2021, December 31, 2020 and June 30, 2020, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three-month and six-month periods ended June 30, 2021 and 2020, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(37).

F. The Group does not hold any collateral as security.

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

(7) Other receivables

	June 30, 2021	December 31, 2020	June 30, 2020
Tax refund receivable	$ 30,534,634	$ 30,296,437	$ 22,180,665
Interest receivable	7,246,312	13,230,731	16,305,357
Loans to related parties	970,358	2,181,655	2,430,057
Others	12,920,772	12,528,896	11,990,650
	$ 51,672,076	$ 58,237,719	$ 52,906,729

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

(8) Inventories

	June 30, 2021	December 31, 2020	June 30, 2020
Raw materials	$ 214,788,327	$ 184,832,767	$ 194,594,834
Work in process	99,936,882	124,724,802	98,366,186
Finished goods	218,951,994	268,629,479	221,558,989
Inventory in transit	19,461,937	30,145,057	19,939,741
	553,139,140	608,332,105	534,459,750
Less: Allowance for inventory obsolescence and market price decline	(21,919,584)	(26,218,370)	(29,587,512)
	$ 531,219,556	$ 582,113,735	$ 504,872,238

Expenses and losses incurred on inventories for the three-month and six-month periods ended June 30, 2021 and 2020 were as follows:

	For the three-month periods ended June 30,	
	2021	2020
Cost of inventories sold	$ 1,276,279,202	$ 1,057,830,273
(Gain from price recovery) loss on inventory obsolescence and market price decline	(3,703,579)	4,274,625
Revenue from sale of scraps	(2,705,740)	(436,771)
Others	54,822	37,861
	$ 1,269,924,705	$ 1,061,705,988

	For the six-month periods ended June 30,	
	2021	2020
Cost of inventories sold	$ 2,548,189,147	$ 1,944,662,346
(Gain from price recovery) loss on inventory obsolescence and market price decline	(4,298,794)	5,698,113
Revenue from sale of scraps	(5,104,049)	(1,647,079)
Others	118,679	312,025
	$ 2,538,904,983	$ 1,949,025,405

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

(9) Investments accounted for using equity method

	2021	2020
At January 1	$ 175,199,441	$ 168,631,642
Addition of investments accounted for using equity method	2,319,286	181,641
Disposal of investments accounted for using equity method	(88,046)	(68,627)
Earnings distribution of investments accounted for using equity method	(4,660,860)	(3,997,937)
Share of profit or loss of investments accounted for using equity method	5,547,442	706,946
Changes in retained earnings	984,275	(12,181)
Changes in capital surplus	(5,371,544)	(335,762)
Changes in other equity items	(687,442)	(5,445,377)
Others	(2,380,648)	(957,422)
At June 30	$ 170,861,904	$ 158,702,923

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 $15,507,824 and $10,452,362, constituting 0.46% and 0.34% of the consolidated total assets as of June 30, 2021 and 2020, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to ($5,068,724), ($1,430,060), ($5,038,810) and ($503,864), constituting 16.64%, 10.23%, 7.44% and 3.21% of the consolidated comprehensive income for the three-month and six-month periods ended June 30, 2021 and 2020, respectively.

B. The Group sold 33.13% Class A shares of Cybertan Technology Corporation in the second quarter of 2021 in order to indirectly dispose the Mainland China investee, Fuyu Properties (Shanghai) Co., Ltd. As the Group lost control over the Class A shares of Cybertan Technology Corporation, the remaining investment was remeasured at fair value, and the cost of initial recognition of investment in associate amounted to $2,231,300.

C. Associates

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

Company name	Principal place of business	Shareholding ratio June 30, 2021	Shareholding ratio December 31, 2020	Shareholding ratio June 30, 2020	Nature of relationship	Method of measurement
Sharp Corporation	Japan	36%	42%	42%	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	29%	29%	29%	Supplier	Equity method

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

Balance sheet

	Sharp Corporation		
	June 30, 2021	December 31, 2020	June 30, 2020
Current assets	$ 296,628,171	$ 328,978,941	$ 302,611,189
Non-current assets	185,548,153	206,441,054	203,020,192
Current liabilities	(220,129,939)	(258,063,115)	(238,528,584)
Non-current liabilities	(169,190,360)	(191,282,832)	(185,142,109)
Total net assets	92,856,025	86,074,048	81,960,688
Effect of accounting principles	(3,981,306)	(5,682,633)	(10,274,152)
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	100,147,689	110,989,019	110,558,212
Total net assets after adjustment	$ 189,022,408	$ 191,380,434	$ 182,244,748
Share in associate's net assets (Note)	$ 67,349,472	$ 73,338,398	$ 68,998,800
Goodwill	12,092,269	12,197,171	12,391,746
Others	(2,921,525)	(670,048)	(874,599)
Carrying amount of the associate	$ 76,520,216	$ 84,865,521	$ 80,515,947

Note 1: In February 2021, Sharp Corporation retired all its Class C shares and issued common shares to ES Platform Limited. Therefore, the Group's shareholding ratio of Sharp Corporation decreased from 42% to 36%. The Group decreased capital surplus and investments accounted for using equity method amounting to $6,442,516 due to difference in net equity from associate not issuing new shares in proportion to its ownership. Further information is provided in Note 6(27).

Note 2: As of December 31, 2020 and June 30, 2020, share in associate's net assets is determined based on the equity of ordinary shares, excluding Class C shares of Sharp Corporation.

	Foxconn Technology Co., Ltd.		
	June 30, 2021	December 31, 2020	June 30, 2020
Current assets	$ 113,104,240	$ 113,612,184	$ 102,471,735
Non-current assets	63,854,536	55,497,536	44,539,785
Current liabilities	(56,676,921)	(58,012,616)	(50,873,527)
Non-current liabilities	(817,521)	(828,349)	(881,969)
Total net assets	$ 119,464,334	$ 110,268,755	$ 95,256,024
Share in associate's net assets	$ 35,212,186	$ 32,501,783	$ 28,076,771
Goodwill	338,190	338,190	338,190
Others	81,004	(592,437)	7,962
Carrying amount of the associate	$ 35,631,380	$ 32,247,536	$ 28,422,923

Statement of comprehensive income

	Sharp Corporation For the three-month periods ended June 30, 2021	Sharp Corporation For the three-month periods ended June 30, 2020
Revenue	$ 156,827,247	$ 143,805,372
Income for the period from continuing operations	5,527,428	1,987,809
Other comprehensive income, net of tax	138,379	1,989,191
Total comprehensive income	5,665,807	3,977,000
Effect of accounting principles	358,793	210,261
Total comprehensive income after adjustment	$ 6,024,600	$ 4,187,261
Dividends received from associates	$ 1,689,236	$ 1,105,471

	Sharp Corporation For the six-month periods ended June 30, 2021	Sharp Corporation For the six-month periods ended June 30, 2020
Revenue	$ 319,930,822	$ 286,337,577
Income (loss) for the period from continuing operations	8,289,393	(7,101,165)
Other comprehensive income (loss), net of tax	11,325,992	(223,978)
Total comprehensive income (loss)	19,615,385	(7,325,143)
Effect of accounting principles	531,678	738,461
Total comprehensive income (loss) after adjustment	$ 20,147,063	($ 6,586,682)
Dividends received from associates	$ 1,689,236	$ 1,105,471

	Foxconn Technology Co., Ltd. For the three-month periods ended June 30, 2021	Foxconn Technology Co., Ltd. For the three-month periods ended June 30, 2020
Revenue	$ 22,532,634	$ 22,739,527
Income for the period from continuing operations	1,506,179	1,455,777
Other comprehensive loss, net of tax	(2,903,434)	(777,542)
Total comprehensive (loss) income	($ 1,397,255)	$ 678,235
Dividends received from associates	$ -	$ -

	Foxconn Technology Co., Ltd. For the six-month periods ended June 30, 2021	Foxconn Technology Co., Ltd. For the six-month periods ended June 30, 2020
Revenue	$ 42,806,300	$ 33,933,637
Income for the period from continuing operations	2,488,899	1,949,559
Other comprehensive income (loss), net of tax	9,241,153	(11,762,932)
Total comprehensive income (loss)	$ 11,730,052	($ 9,813,373)
Dividends received from associates	$ -	$ -

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

As of June 30, 2021, December 31, 2020 and June 30, 2020, the carrying amount of the Group's individually immaterial associates amounted to $58,710,308, $58,086,384 and $49,764,053, respectively.

	For the three-month periods ended June 30,	
	2021	2020
Income for the period from continuing operations	$ 2,731,746	$ 2,653,012
Other comprehensive income (loss), net of tax	108,214	(2,262,559)
Total comprehensive income	$ 2,839,960	$ 390,453

	For the six-month periods ended June 30,	
	2021	2020
Income for the period from continuing operations	$ 4,371,062	$ 3,495,379
Other comprehensive income (loss), net of tax	507,201	(3,264,280)
Total comprehensive income	$ 4,878,263	$ 231,099

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

	June 30, 2021	December 31, 2020	June 30, 2020
Sharp Corporation	$ 102,484,554	$ 95,941,221	$ 69,994,323
Foxconn Technology Co., Ltd.	27,391,668	22,263,548	23,556,001
	$ 129,876,222	$ 118,204,769	$ 93,550,324

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

i. The Group is the single largest shareholder of Sharp Corporation with a 36% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Sharp Corporation, the Group has no control, but only has significant influence, over the investee.

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

(10) Property, plant and equipment

	2021						
At January 1, 2021	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
Cost	$ 12,330,536	$ 214,266,695	$ 279,733,859	$ 46,751,910	$ 168,556,642	$ 35,885,708	$ 757,525,350
Accumulated depreciation and impairment	-	(98,706,875)	(215,301,244)	(37,088,779)	(119,336,474)	-	(470,433,372)
	$ 12,330,536	$ 115,559,820	$ 64,432,615	$ 9,663,131	$ 49,220,168	$ 35,885,708	$ 287,091,978
2021							
Opening net book amount as at January 1	$ 12,330,536	$ 115,559,820	$ 64,432,615	$ 9,663,131	$ 49,220,168	$ 35,885,708	$ 287,091,978
Additions	45,998	949,692	12,868,711	969,034	9,062,571	12,259,099	36,155,105
Transfer	-	6,132,090	5,193,137	231,918	1,555,727	(13,582,611)	(469,739)
Disposals	-	(280,948)	(2,275,364)	(18,836)	(1,157,650)	(410,960)	(4,143,758)
Depreciation charge	-	(6,064,710)	(12,735,636)	(1,711,628)	(8,468,709)	-	(28,980,683)
Net exchange differences	(443,783)	(1,003,310)	(225,321)	160,957	(120,016)	(123,150)	(1,754,623)
Closing net book amount as at June 30	$ 11,932,751	$ 115,292,634	$ 67,258,142	$ 9,294,576	$ 50,092,091	$ 34,028,086	$ 287,898,280
At June 30, 2021							
Cost	$ 11,932,751	$ 219,165,311	$ 272,672,974	$ 47,502,205	$ 170,190,392	$ 34,028,086	$ 755,491,719
Accumulated depreciation and impairment	-	(103,872,677)	(205,414,832)	(38,207,629)	(120,098,301)	-	(467,593,439)
	$ 11,932,751	$ 115,292,634	$ 67,258,142	$ 9,294,576	$ 50,092,091	$ 34,028,086	$ 287,898,280

	2020						
At January 1, 2020	Land	Buildings	Machinery and equipment	Computer and communication equipment	Others	Equipment under installation and construction in progress	Total
Cost	$ 14,233,757	$ 208,869,510	$ 275,816,855	$ 39,326,807	$ 160,547,139	$ 28,415,269	$ 727,209,337
Accumulated depreciation and impairment	-	(88,283,906)	(208,403,723)	(29,795,877)	(113,202,578)	-	(439,686,084)
	$ 14,233,757	$ 120,585,604	$ 67,413,132	$ 9,530,930	$ 47,344,561	$ 28,415,269	$ 287,523,253
2020							
Opening net book amount as at January 1	$ 14,233,757	$ 120,585,604	$ 67,413,132	$ 9,530,930	$ 47,344,561	$ 28,415,269	$ 287,523,253
Additions	87,128	1,078,770	4,396,044	431,057	5,383,148	13,910,087	25,286,234
Transfer	44,119	516,475	1,364,389	1,044,482	1,263,481	(10,009,913)	(5,776,967)
Acquired through business combinations	-	2,396	147	-	1,384,078	13,685	1,400,306
Disposals	(2,988)	(18,806)	(1,151,547)	(7,613)	(826,306)	(229,136)	(2,236,396)
Depreciation charge	-	(5,093,958)	(11,341,621)	(1,618,705)	(7,354,824)	-	(25,409,108)
Net exchange differences	(2,062,604)	(1,102,090)	(3,657,900)	(70,499)	(2,864,781)	(1,146,871)	(10,904,745)
Closing net book amount as at June 30	$ 12,299,412	$ 115,968,391	$ 57,022,644	$ 9,309,652	$ 44,329,357	$ 30,953,121	$ 269,882,577
At June 30, 2020							
Cost	$ 12,299,412	$ 206,741,729	$ 267,263,186	$ 40,148,413	$ 161,723,367	$ 30,953,121	$ 719,129,228
Accumulated depreciation and impairment	-	(90,773,338)	(210,240,542)	(30,838,761)	(117,394,010)	-	(449,246,651)
	$ 12,299,412	$ 115,968,391	$ 57,022,644	$ 9,309,652	$ 44,329,357	$ 30,953,121	$ 269,882,577

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 period of lease contracts are as follows:

Land and land use right: 3~50 years

Buildings: 1~20 years

Other equipment: 1~6 years

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. It does not enjoy the right to extend the lease term. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months, include dormitories, business vehicles and office.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2021	December 31, 2020	June 30, 2020
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	$ 16,564,812	$ 18,525,528	$ 18,129,297
Buildings	25,008,074	25,881,653	25,933,630
Other equipment	2,874,542	1,861,504	2,602,614
	$ 44,447,428	$ 46,268,685	$ 46,665,541

	For the three-month periods ended June 30,	
	2021	2020
	Depreciation charge	Depreciation charge
Land and land use right	$ 202,349	$ 154,920
Buildings	2,658,543	2,541,712
Other equipment	98,220	104,764
	$ 2,959,112	$ 2,801,396

	For the six-month periods ended June 30,	
	2021	2020
	Depreciation charge	Depreciation charge
Land and land use right	$ 421,981	$ 311,770
Buildings	4,328,903	4,260,895
Other equipment	195,807	287,352
	$ 4,946,691	$ 4,860,017

D. For the three-month and six-month periods ended June 30, 2021 and 2020, the additions to right-of-use assets were $4,598,269, $3,132,657, $5,818,695 and $4,426,222, respectively.

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

	For the three-month periods ended June 30,	
	2021	2020
Items affecting profit or loss		
Interest expense on lease liabilities	$ 355,945	$ 357,710
Expense on short-term lease contracts	$ 1,353,801	$ 1,019,569

	For the six-month periods ended June 30,	
	2021	2020
Items affecting profit or loss		
Interest expense on lease liabilities	$ 730,875	$ 745,078
Expense on short-term lease contracts	$ 2,082,958	$ 1,285,294

G. For the three-month and six-month periods ended June 30, 2021 and 2020, the Group's total cash outflow for leases were $4,460,853, $5,072,814, $7,722,182 and $7,520,370, respectively.

(12) Leasing arrangements－lessor

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

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

	June 30, 2021	December 31, 2020	June 30, 2020
No later than one year	$ 459,916	$ 467,917	$ 490,801
Later than one year but not later than five years	1,253,184	1,517,607	1,940,893
	$ 1,713,100	$ 1,985,524	$ 2,431,694

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

	June 30, 2021	
	Current	Non-current
Undiscounted lease payments	$ 459,916	$ 1,253,184
Unearned finance income	(23,275)	(31,149)
Net investment in lease	$ 436,641	$ 1,222,035

	December 31, 2020	
	Current	Non-current
Undiscounted lease payments	$ 467,917	$ 1,517,607
Unearned finance income	(8,636)	(58,441)
Net investment in lease	$ 459,281	$ 1,459,166

	June 30, 2020	
	Current	Non-current
Undiscounted lease payments	$ 490,801	$ 1,940,893
Unearned finance income	59,306	185,674
Net investment in lease	$ 550,107	$ 2,126,567

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

(13) Investment property

	Land and buildings	
	2021	2020
At January 1		
Cost	$ 15,528,707	$ 8,015,199
Accumulated depreciation and impairment	(4,445,434)	(3,595,287)
	$ 11,083,273	$ 4,419,912
For the six-month period ended June 30		
Opening net book amount as at January 1	$ 11,083,273	$ 4,419,912
Transfer in	275,996	6,638,455
Transfer out	(183,920)	-
Depreciation charge	(406,897)	(359,475)
Net exchange differences	(122,895)	(213,281)
Closing net book amount as at June 30	$ 10,645,557	$ 10,485,611
At June 30		
Cost	$ 15,370,584	$ 14,683,731
Accumulated depreciation and impairment	(4,725,027)	(4,198,120)
	$ 10,645,557	$ 10,485,611

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

	For the three-month periods ended June 30,	
	2021	2020
Rental income from the lease of the investment property	$ 301,205	$ 283,011
Direct operating expenses arising from the investment property that generated rental income for the period	$ 214,064	$ 179,872

	For the six-month periods ended June 30,	
	2021	2020
Rental income from the lease of the investment property	$ 545,826	$ 413,042
Direct operating expenses arising from the investment property that generated rental income for the period	$ 406,897	$ 359,475

B. The Group assesses the recoverable amounts of those assets where there is an indication that they are impaired. There were no impairment losses during the six-month periods ended June 30, 2021 and 2020.

C. The fair value of the investment property held by the Group as at June 30, 2021, December 31, 2020 and June 30, 2020 was $28,165,469, $28,531,066 and $11,015,829, respectively, which was revalued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(14) Intangible assets

	2021							
At January 1	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Software	Total
Cost	$17,266,764	$14,581,255	$ 4,323,547	$ 9,447,950	$10,386,924	$ 1,657,536	$ -	$57,663,976
Accumulated amortization and impairment	(2,349,869)	(4,719,570)	(2,945,509)	(519,023)	(2,012,836)	(357,086)	-	(12,903,893)
	$14,916,895	$ 9,861,685	$ 1,378,038	$ 8,928,927	$ 8,374,088	$ 1,300,450	$ -	$44,760,083
Opening net book amount as at January 1	$14,916,895	$ 9,861,685	$ 1,378,038	$ 8,928,927	$ 8,374,088	$ 1,300,450	$ -	$44,760,083
Transfer	-	-	-	-	-	-	2,369,522	$ 2,369,522
Additions	-	-	92,833	-	-	-	561,921	654,754
Disposals	-	-	-	-	-	-	(28,336)	(28,336)
Amortisation charge	-	(462,373)	(130,263)	(246,466)	(305,675)	(77,679)	(548,902)	(1,771,358)
Net exchange differences	(319,774)	-	(27,439)	(142,682)	(40,482)	(27,455)	(18,662)	(576,494)
Closing net book amount as at June 30	$14,597,121	$ 9,399,312	$ 1,313,169	$ 8,539,779	$ 8,027,931	$ 1,195,316	$ 2,335,543	$45,408,171
At June 30								
Cost	$16,895,835	$14,581,255	$ 4,324,524	$ 9,292,174	$10,299,259	$ 1,621,452	$ 7,915,888	$64,930,387
Accumulated amortization and impairment	(2,298,714)	(5,181,943)	(3,011,355)	(752,395)	(2,271,328)	(426,136)	(5,580,345)	(19,522,216)
	$14,597,121	$ 9,399,312	$ 1,313,169	$ 8,539,779	$ 8,027,931	$ 1,195,316	$ 2,335,543	$45,408,171

	2020						
At January 1, 2020	Goodwill	Concession	Patents	Trademarks	Developed technology	Customer relationships	Total
Cost	$ 17,880,175	$ 14,169,255	$ 4,805,694	$ 9,721,511	$ 4,239,016	$ 1,744,836	$ 52,560,487
Accumulated amortization and impairment	(2,473,634)	(3,810,083)	(2,911,823)	(305,822)	(1,468,219)	(210,553)	(11,180,134)
	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
Opening net book amount as at January 1	$ 15,406,541	$ 10,359,172	$ 1,893,871	$ 9,415,689	$ 2,770,797	$ 1,534,283	$ 41,380,353
Additions	-	412,000	159,356	-	-	-	571,356
Amortisation charge	-	(452,200)	(193,581)	(117,912)	(325,532)	(82,725)	(1,171,950)
Purchase price allocation	187,712	-	-	-	-	-	187,712
Net exchange differences	(175,203)	-	(37,407)	(82,466)	(28,332)	(16,892)	(340,300)
Closing net book amount as at June 30	$ 15,419,050	$ 10,318,972	$ 1,822,239	$ 9,215,311	$ 2,416,933	$ 1,434,666	$ 40,627,171
At June 30							
Cost	$ 17,863,805	$ 14,581,255	$ 4,890,692	$ 9,634,131	$ 4,189,529	$ 1,724,466	$ 52,883,878
Accumulated amortization and impairment	(2,444,755)	(4,262,283)	(3,068,453)	(418,820)	(1,772,596)	(289,800)	(12,256,707)
	$ 15,419,050	$ 10,318,972	$ 1,822,239	$ 9,215,311	$ 2,416,933	$ 1,434,666	$ 40,627,171

A. Impairment assessment for goodwill of Belkin International Inc.

The Group acquired Belkin International Inc. (referred herein as "Belkin") which generated goodwill of $13,563,157. Impairment assessment of goodwill is allocated to the 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 budgeted gross margin based on past performance and their expectations of market development. The weighted average growth rates used are consistent with the projection included in industry reports. Cash flows beyond the five-year period are extrapolated using the estimated growth rates.

The assumptions used in the main assessment on December 31, 2020 are as follows:

Five-year revenue growth rate	10%
Long-term revenue growth rate	2%
Pre-tax discount rate	16.5%

Based on the above assessment, there is no impairment loss on goodwill as of June 30, 2021.

B. The details of amortisation are as follows:

	For the three-month periods ended June 30,	
	2021	2020
Operating costs and operating expenses	$ 846,455	$ 585,472

	For the six-month periods ended June 30,	
	2021	2020
Operating costs and operating expenses	$ 1,771,358	$ 1,171,950

(15) Other non-current assets

	June 30, 2021	December 31, 2020	June 30, 2020
Utility duct access	$ 821,878	$ 913,198	$ 1,004,517
Computer software cost	-	2,369,522	2,577,408
Refundable deposits	2,324,858	2,483,407	1,801,418
Assets recognised for incremental costs of obtaining contract with customers	2,477,396	2,146,582	1,971,410
Prepayments for equipment	1,866,545	1,748,399	1,866,542
Net investment in lease	1,222,035	1,459,166	2,126,567
Others	3,533,927	4,614,397	3,954,117
	$ 12,246,639	$ 15,734,671	$ 15,301,979

A. Incremental costs of obtaining a contract

A subsidiary of the Company, Asia Pacific Telecom Co., Ltd., recognises the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer as an asset if the Group expects to recover those costs. The recognised asset is amortised on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognised amortised costs of $438,161, $473,156, $865,591 and $983,662 in profit or loss for the three-month and six-month periods ended June 30, 2021 and 2020, respectively.

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

C. Details of other non-current assets pledged as collateral are provided in Note 8.

(16) Short-term notes and bills payable

	June 30, 2021	December 31, 2020	June 30, 2020
Commercial paper	$ 25,560,000	$ 39,139,779	$ 41,150,162
Less: Unamortized discount	(12,464)	(37,886)	(78,710)
	$ 25,547,536	$ 39,101,893	$ 41,071,452
Interest rates per annum	0.328%~1.05%	0.498%~1.238%	0.688%~1.488%

(17) Short-term loans

Type of loans	June 30, 2021	Interest rate range	Collateral
Bank loans			
Credit loans	$ 461,186,722	0.35%~6.4%	None

Type of loans	December 31, 2020	Interest rate range	Collateral
Bank loans			
Credit loans	$ 446,422,100	0.08%~8%	None

Type of loans	June 30, 2020	Interest rate range	Collateral
Bank loans			
Credit loans	$ 415,792,794	0.81%~6.5%	None
Secured loans	31,564	4.25%	Time deposits
	$ 415,824,358		

A. The above credit loans are all unsecured loans.

B. The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. Details of the offset as of June 30, 2021, December 31, 2020 and June 30, 2020 are as follows:

June 30, 2021			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	$ 1,352,905,691	$ 1,352,905,691	$ -

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
	December 31, 2020		
Bank deposits and loans	$ 1,259,254,404	$ 1,259,254,404	$ -

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
	June 30, 2020		
Bank deposits and loans	$ 1,504,438,468	$ 1,504,438,468	$ -

(18) Other payables

	June 30, 2021	December 31, 2020	June 30, 2020
Dividends payable	$ 58,744,683	$ -	$ 58,604,017
Awards and salaries payable	48,588,389	54,865,333	47,253,167
Accrued interest payable	6,444,025	11,989,073	15,811,314
Employees' bonuses payable	22,296,450	20,510,641	20,217,588
Payables for equipment	21,436,953	22,979,363	15,670,758
Consumption goods expense payable (including indirect materials)	12,106,390	12,695,792	9,603,986
Royalty fees payable	5,810,357	6,186,346	5,606,866
Tax payable	3,871,128	6,074,678	4,095,168
Restricted stock repurchase obligation	2,386,474	3,436,024	4,271,559
Others	71,627,067	81,439,965	64,407,354
	$ 253,311,916	$ 220,177,215	$ 245,541,777

A subsidiary of the Company, Foxconn Industrial Internet Co., Ltd., issued employees' restricted shares in 2019. Employees have to pay to acquire those stocks, and if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund payments made on the stocks. The Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date.

(19) Other current liabilities

	June 30, 2021	December 31, 2020	June 30, 2020
Receipts in advance of payments for equipment on behalf of others	$ 18,087,136	$ 17,510,796	$ 10,024,410
Contract liabilities - advance payment	12,676,181	17,761,388	22,914,957
Contract liabilities - deferred income	7,413,719	7,451,145	7,272,486
Bonds payable maturing within one year	42,516,000	42,231,956	34,935,699
Long-term loans maturing within one year	29,988,431	14,718,255	10,188,814
Others	9,671,586	5,799,671	7,478,640
	$ 120,353,053	$ 105,473,211	$ 92,815,006

(20) Bonds payable

	June 30, 2021	December 31, 2020	June 30, 2020
Convertible bonds payable	$ 14,778,442	$ 14,778,442	$ 16,596,000
Add: Premium on bonds payable	7,500	7,500	7,500
Less: Discount on bonds payable	(326,673)	(442,599)	(624,686)
	14,459,269	14,343,343	15,978,814
Corporate bonds payable	133,100,000	130,400,000	124,350,000
Foreign unsecured corporate bonds	96,855,290	99,180,176	73,037,950
	244,414,559	243,923,519	213,366,764
Less: Current portion (shown as "other current liabilities")	(42,516,000)	(42,231,956)	(34,935,699)
	$ 201,898,559	$ 201,691,563	$ 178,431,065

A. First overseas convertible bond issue of 2017

(a) The Company issued the first overseas unsecured convertible bonds totaling USD 500 million with the approval of the competent authority on August 22, 2017. The bonds carry zero coupon rate over five years. The circulation period is from November 6, 2017 to November 6, 2022.

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of June 30, 2021, there has not been any converted common stock at the conversion price of NT$151.583 (using the exchange rate of 1 USD: 30.192 TWD) which was adjusted by the Company on July 30, 2021 based on the conversion rules of the first overseas convertible bond issue of 2017.

(c) In accordance with the conversion rules, if the convertible bond is purchased (including purchased from the secondary market), early redeemed, or repaid at maturity by the Company, or if the convertible bond is converted into common stocks or redeemed by the bondholder, the bond is to be retired and will not be reissued.

(d) In accordance with the conversion rules, the rights and obligations of common stocks converted are the same as the outstanding ones previously subscribed.

(e) The conversion options for the first overseas convertible bond issue of 2017 are separated from the liabilities and recorded as 'capital surplus – share options' amounting to $1,099,253.

(f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds' par value upon three years from the issue date. On November 6, 2020, bondholders requested to redeem bonds totaling $1,817,558 (USD 60,200 thousand).

B. First unsecured convertible bond issue of 2018

(a) ShunSin Technology Holdings Limited, a subsidiary of the Company, issued the first unsecured convertible bonds totaling $1,500 million with the approval of the competent authority on January 10, 2018. The bonds carry zero coupon rate over five years. The circulation period is from February 12, 2018 to February 12, 2023.

(b) The conversion price is NT$165.4 after adjusting in line with the model specified in the conversion rules.

(c) As the bondholders have the right to request the Company to redeem the bond at the price of the bond's par value after three years from the bonds' issue date (February 12, 2021 is the selling base day of the bondholders), the subsidiary, ShunSin Technology Holdings Limited, needs to redeem the bonds at par value. In the first quarter of 2020, the corporate bonds payable and the financial assets and liabilities at fair value through profit or loss-non-current were reclassified into other current liabilities. Nevertheless, the bonds payable is not required to be fully paid off within one year. On February 12, 2021, no bondholder has requested to redeem the bonds. Therefore, the corporate bonds were reclassified to non-current liabilities.

(d) The conversion options of the bonds were separated from liabilities and recognised respectively as equity and liabilities at its issuance as follows:

Convertible bonds' present value at compound interest	$	1,357,350
Embedded derivatives (i.e. put options and redemption rights)		13,650
Components of equity at issuance		129,000
	$	1,500,000

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

	June 30, 2021		December 31, 2020		June 30, 2020	
Embedded derivatives (i.e. put options and redemption rights)	$	2,550	$	2,250	$	2,250
Valuation (loss) gain	(	2,100)		300	(	4,500)
	$	450	$	2,550	($	2,250)

C. For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, please refer to Table 12.

(21) Long-term loans

Institution	Loan period	Interest rate	Collateral	June 30, 2021
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	0.9967%~ 1.0467%	None	$ 16,019,500
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/25	0.4800%	None	2,751,450
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	2,022,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	Yes	1,103,226
First Commercial Bank	2015/04/09~ 2022/03/10	1.5433%	None	1,158
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes	9,710
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	Yes	276,013
Jih Sun International Bank Ltd.	2019/11/25~ 2022/11/25	1.0300%	None	1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None	6,035,948
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	7,673
SG Equipment Finance Czech Republic s.r.o.	2017/11/09~ 2022/08/15	3.4700%	None	1,657
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2022/12/26	1.8499%	None	840,000
The Shanghai Commercial & Savings Bank, Ltd.	2021/06/25~ 2024/06/25	1.4950%	None	3,333
Industrial and Commercial Bank of China Limited, Singapore Branch	2021/02/04~ 2025/11/24	1.39225%~ 1.34904%	None	16,716,000
Other loan				
China Bills Finance Corporation etc. syndicated loan	2018/08/22~ 2021/08/21	1.038%~ 1.046%	None	13,500,000
				60,288,525
Less: Current portion				(29,988,431)
Administration fee of syndicated loans				(6,942)
Unamortised discount				(15,089)
				$ 30,278,063

Institution	Loan period	Interest rate	Collateral	December 31, 2020
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	0.9952%~ 1.0452%	None	$ 16,376,000
Mizuho Corporate Bank Ltd., etc. syndicated loan	2020/11/21~ 2025/11/25	0.4800%	None	4,552,600
First Commercial Bank	2011/11/30~ 2030/11/30	1.2791%	Yes	2,022,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.4905%	Yes	1,147,355
First Commercial Bank	2015/04/09~ 2022/03/10	1.5433%	None	1,929
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.6700%	Yes	11,400
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	Yes	322,240
Jih Sun International Bank Ltd.	2019/11/25~ 2022/11/25	1.0300%	None	1,000,000
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None	6,549,138
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	8,737
SG Equipment Finance Czech Republic s.r.o.	2017/11/09~ 2022/08/15	3.4700%	Yes	2,404
ChinaTrust Commercial Bank Ltd., etc. syndicated loan	2020/10/29~ 2022/12/26	1.8499%	None	840,000
Other loan				
China Bills Finance Corporation etc. syndicated loan	2018/08/22~ 2021/08/21	1.038%~ 1.046%	None	13,500,000
				46,334,660
Less: Current portion				(14,718,255)
Administration fee of syndicated loans				(12,555)
Unamortised discount				(10,653)
				$ 31,593,197

Institution	Loan period	Interest rate	Collateral	June 30, 2020
Long-term loans				
Mizuho Corporate Bank Ltd., etc. syndicated loan	2019/03/19~ 2022/02/26	1.8592%~ 3.0300%	None	$ 17,037,250
Mizuho Corporate Bank Ltd., etc. syndicated loan	2015/11/30~ 2020/11/30	0.4800%	None	2,827,950
ING Bank, N.V. etc. syndicated loan	2013/01/07~ 2020/07/29	1.7900%	None	1,070,785
First Commercial Bank	2011/11/30~ 2030/11/30	1.5433%	Yes	2,142,857
First Commercial Bank	2013/09/06~ 2033/09/06	1.7548%	Yes	1,191,484
First Commercial Bank	2015/04/09~ 2022/04/09	1.8076%	None	2,701
The Shanghai Commercial & Savings Bank, Ltd.	2013/06/17~ 2028/04/15	1.9900%~ 2.2000%	Yes	13,091
Jincheng Bank Company Limited	2019/01/29~ 2022/01/25	9.1000%	Yes	330,750
Agricultural Bank of China Limited	2017/05/23~ 2027/12/26	4.4100%~ 4.900%	None	6,428,405
Taiwan Cooperative Bank	2019/12/16~ 2024/12/16	1.5000%	None	5,648
SG Equipment Finance Czech Republic s.r.o.	2017/11/09~ 2022/08/15	3.4700%	Yes	2,898
Other loan				
China Bills Finance Corporation etc. syndicated loan	2016/08/22~ 2021/12/22	1.038%~ 1.046%	None	19,900,000
Other			None	6,040
				50,959,859
Less: Current portion				(10,188,814)
Administration fee of syndicated loans				(18,741)
Unamortised discount				(20,943)
				$ 40,731,361

A. Throughout the term of Mizuho Corporate Bank Ltd., JihSun International Commercial Bank Co., Ltd., ING Bank, N.V., First Commercial Bank and ChinaTrust Commercial Bank Ltd., etc. syndicated long-term loan agreement, the Group shall maintain certain financial ratios including current ratio, net debt to tangible assets and interest coverage ratio, to be tested semi-annually and annually on consolidated basis. The Group's financial ratios in the consolidated financial statements as of June 30, 2021 met the financial covenants of abovementioned syndicated long-term agreement.

B. Details of long-term loans pledged as collateral are provided in Note 8.

(22) Pensions

A. Defined benefit plans

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

(b) For the aforementioned pension plan, the Group recognised pension costs of $4,691, $4,111, $9,931 and $9,662 for the three-month and six-month periods ended June 30, 2021 and 2020, respectively.

(c) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2022 amount to $15,845.

B. Defined contribution plans

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

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

(c) The pension costs under the defined contribution pension plans of the Group for the three-month and six-month periods ended June 30, 2021 and 2020 were $4,157,169, $2,453,131, $7,600,047 and $5,002,044, respectively. As a result of the coronavirus pandemic in China in early 2020, the local government reduced by half the pension insurance for a period of six months from February 2020.

(23) Share-based payment

As of June 30, 2021, December 31, 2020 and June 30, 2020, the share-based payment transactions of Foxconn Interconnect Technology Limited and Foxconn Industrial Internet Co., Ltd., subsidiaries of the Company, are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Senior management share grant plan	January 1, 2015	349,440,000	Note (1)
Restricted share plan	December 6, 2017	259,240,433	Note (2)
Restricted share plan	April 30, 2019	149,183,352	Note (2)
Restricted share plan	September 11, 2019	10,348,325	Note (2)
Restricted share plan	December 31, 2019	18,881,226	Note (2)
Employee stock options	April 30, 2019	25,947,021	Note (3)
Employee stock options	September 11, 2019	473,000	Note (3)
Employee stock options	December 31, 2019	6,013,755	Note (3)
Employee stock options	December 28, 2018	41,763,000	Note (5)

Note 1: Grantees do not need to pay to acquire those shares. Issuance of shares is based on grantees' service periods. Shares will be vested from March 31, 2017 in accordance with the number of the grantees' shares at 9% in each quarter of 2017, 3% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022. Such vesting schedule was subsequently revised by the Company in May 2017, under which the shares will be vested from March 31, 2018 in accordance with the number of the grantees' shares at 12% in each quarter of 2018 and 3.25% in each quarter from 2019 to 2022.

Note 2: The employees can only exercise the rights after fulfilling the stipulated term of service under the limited partnership agreement. The difference between the fair value of the equity instrument and the consideration paid by the employee to acquire the instrument is amortised over a service period of 3 to 5 years starting from the grant date.

Note 3: From the date of grant that exercises issue annually in five years, each issue exercises 20% equally.

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

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

The weighted average fair value of shares granted under this plan determined using the H-model was USD 0.25 per share. The significant inputs into the model were weighted average cost of capital of 13.4%, perpetuity growth rate of 3%, discount for lack of marketability of 20% and control premium of 20%. The volatility is measured at the standard deviation of continuously compounded share returns based on statistical analysis of daily share prices of comparable companies in the market. For the three-month and six-month periods ended June 30, 2021 and 2020, expenses incurred on senior management share grant plan were $17,561 (USD628 thousands), $40,469 (USD1,353 thousand), $35,382 (USD1,256 thousand) and $73,500 (USD2,450 thousand), respectively.

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

The fair value of shares granted was RMB3,873,301 thousand. For the three-month and six-month periods ended June 30, 2021 and 2020, expenses incurred on restricted share plan were $810,085 (RMB186,527 thousand), $1,108,624 (RMB262,252 thousand), $1,251,495 (RMB287,363 thousand) and $2,005,395 (RMB470,088 thousand), respectively.

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

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

For the three-month and six-month periods ended June 30, 2021 and 2020, expenses incurred on employee stock options were reversed amounting to $113,233 (RMB25,765 thousand), $83,714 (RMB19,815 thousand), $86,954 (RMB19,966 thousand) and $155,875 (RMB36,539 thousand), respectively.

D. Employee stock options-Foxconn Interconnect Technology Limited

On December 28, 2018, the Company granted certain eligible employees an aggregated 41,763,000 share options at an exercise price of HKD3.422 per share and will be vested over 1-year to 4-year period. The share options granted are subject to performance related adjustment. The fair value of the options determined using the Black-Scholes model was $185,091 (USD6,139 thousand), and the share-based payment expenses incurred under this transaction for the three-month and six-month periods ended June 30, 2021 and 2020 were $5,034 (USD180 thousands), $10,103 (USD338 thousand), $10,141 (USD360 thousand) and $20,160 (USD672 thousand), respectively.

(24) Other non-current liabilities

	June 30, 2021	December 31, 2020	June 30, 2020
Deferred government grants	$ 4,590,274	$ 4,598,516	$ 2,850,002
Reserve for retirement pension	1,498,835	1,460,160	1,414,001
Advanced rent receipts	1,629,264	1,693,008	-
Others	2,790,295	3,231,652	2,851,725
	$ 10,508,668	$ 10,983,336	$ 7,115,728

(25) Provisions

	Warranty	Decommissioning liabilities	Others	Total
At January 1, 2021	$ 4,128,480	$ 407,915	$ 8,037	$ 4,544,432
Provisions during the period	225,901	15,342	-	241,243
Used during the period	(125,627)	-	-	(125,627)
Unused amounts reversed	(312,160)	-	-	(312,160)
Exchange differences	(40,106)	-	-	(40,106)
At June 30, 2021	$ 3,876,488	$ 423,257	$ 8,037	$ 4,307,782

Analysis of total provisions:

	June 30, 2021	December 31, 2020	June 30, 2020
Current	$ 3,884,525	$ 4,136,517	$ 2,527,551
Non-current	$ 423,257	$ 407,915	$ 377,714

A. The Group provides warranties on 3C products sold. Provision for warranty is estimated based on historical warranty data of 3C products.

B. In accordance with the applicable agreements or the law/regulation requirements, the Group bears dismantling, removing the asset and restoring the site obligations for certain base stations. Provision was recognised at the present value of costs which was estimated to be incurred for dismantling, removing the asset and restoring the site. The decommissioning activities are ongoing.

(26) Share capital–common stock

A. As of June 30, 2021, the Company’s authorized capital was $180,000,000, consisting of 18 billion shares of ordinary stock, and the paid-in capital was $138,629,906, consisting of 13,862,991 thousand shares with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

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

(a) Voting

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

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

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of June 30, 2021, 94,672 thousand units of GDRs were outstanding, which represents 189,344 thousand shares of common stock.

C. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of June 30, 2021, December 31, 2020 and June 30, 2020, the subsidiary all owned a total of 1,483,078 shares. The original cost of treasury stocks was $18,901, and the cost after capital reduction was $15,194.

(27) Capital surplus

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

	2021				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	$ 88,501,031	$102,442,097	$ 10,603,561	$ 1,099,253	$202,645,942
Adjustments arising from changes in percentage of ownership in subsidiaries	-	2,020,556	-	-	2,020,556
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	(5,371,544)	-	(5,371,544)
At June 30	$ 88,501,031	$104,462,653	$ 5,232,017	$ 1,099,253	$199,294,954

	2020				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	$ 88,501,031	$ 99,189,558	$ 10,593,529	$ 1,099,253	$199,383,371
Adjustments arising from changes in percentage of ownership in subsidiaries	-	2,684,433	-	-	2,684,433
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	(335,762)	-	(335,762)
At June 30	$ 88,501,031	$101,873,991	$ 10,257,767	$ 1,099,253	$201,732,042

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, please refer to Note 6(30) for details.

(28) Retained earnings

A. The annual net income of the Company shall be appropriated in accordance with the priorities listed as follows:

(a) Recovery of losses;

(b) Appropriation of 10% for legal reserve.

(c) Appropriation or reversal of special reserve pursuant to applicable law or regulation.

As to the earnings available for appropriation to shareholders including accumulated unappropriated earnings and earnings available for appropriation this year, the board of directors is authorized to draft an appropriation plan in accordance with the dividend policy in Section D of the Articles of Incorporation.

The board of directors is authorized to distribute dividends and bonuses in whole or in part, which may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors.

The Company is currently at a developing stage. The Company's dividend distribution policy is subject to the Company's current and future investment environment, fund requirements, competition from local and abroad, and capital budgets, as well as taking into consideration the interests of shareholders and the long-term financial planning. Shareholder dividends are set aside on accumulated unappropriated earnings, which shall not be less than 15% of earnings available for appropriation 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 2020 earnings had been resolved through electronic voting on June 22, 2021 as it met the statutory resolution threshold. The appropriations of 2019 earnings had been resolved at the shareholders' meeting on June 23, 2020. Details are summarised as follows:

	2020		2019	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 9,711,843		$ 11,530,874	
Stock dividends	(15,136,594)		42,141,793	
Cash dividends	55,451,962	$ 4.0	58,224,561	$ 4.2
	$ 50,027,211		$ 111,897,228	

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

(29) Other equity items

	2021			
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Hedging instruments	Total
At January 1	$ 37,236,853	($ 124,551,979)	$ -	($ 87,315,126)
Revaluation:				
- Group	26,750,536	-	-	26,750,536
- Associates	4,277,777	-	-	4,277,777
Revaluation transferred to retained earnings	1,326	-	-	1,326
Currency translation:				
- Group	-	(20,263,346)	-	(20,263,346)
- Associates	-	(4,965,219)	-	(4,965,219)
Cash flow hedges:				
- Fair value gains in the period	-	-	529,834	529,834
- Tax on fair value gains	-	-	(48,741)	(48,741)
- Transfers to other equity items	-	-	(371,298)	(371,298)
At June 30	$ 68,266,492	($ 149,780,544)	$ 109,795	($ 81,404,257)

	2020		
	Financial assets at fair value through other comprehensive income	Currency translation adjustments	Total
At January 1	$ 11,437,746	($ 113,889,466)	($ 102,451,720)
Revaluation:			
- Group	1,199,338	-	1,199,338
- Associates	(3,558,208)	-	(3,558,208)
Revaluation transferred to retained earnings	(700,641)	-	(700,641)
Currency translation:			
- Group	-	(35,196,493)	(35,196,493)
- Associates	-	(1,887,169)	(1,887,169)
At June 30	$ 8,378,235	($ 150,973,128)	($ 142,594,893)

(30) Non-controlling interests

	For the six-month periods ended June 30,	
	2021	2020
At January 1	$ 176,869,033	$ 159,641,071
Share attributable to non-controlling interests:		
Gain for the period	5,257,610	2,584,214
Currency translation difference	(1,447,542)	(3,316,558)
Unrealised gains and losses on investments in equity instruments measured at fair value through other comprehensive income	89,781	(506,509)
Gain on hedging instrument	6,401	-
Earnings distribution to non-controlling interests	(3,292,721)	(2,685,915)
Changes in non-controlling interests:	114,129	386,257
At June 30	$ 177,596,691	$ 156,102,560

Certain subsidiaries of the Group have issued employee share-based payment and new shares during 2021 and 2020. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group increased by $5,188, $683,428, $114,129 and $386,257 and equity attributable to owners of the parent decreased by $178,192, increased by $1,783,732, increased by $2,020,556 and increased by $2,684,433, for the three-month and six-month periods ended June 30, 2021 and 2020, 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	For the three-month periods ended June 30,	
	2021	2020
America	$ 463,121,149	$ 323,311,620
Ireland	411,012,143	338,478,009
China	112,736,496	146,690,626
Singapore	92,591,724	74,553,665
Japan	72,465,049	34,376,993
Taiwan	30,794,272	29,315,615
Others	168,745,807	181,610,379
	$ 1,351,466,640	$ 1,128,336,907

Revenue from external customer contracts	For the six-month periods ended June 30, 2021	2020
America	$ 871,902,082	$ 606,549,011
Ireland	891,450,048	607,298,920
China	225,924,277	231,646,806
Singapore	184,137,827	171,870,791
Japan	139,262,186	61,182,494
Taiwan	57,122,352	43,519,741
Others	328,780,691	335,402,266
	$ 2,698,579,463	$ 2,057,470,029

B. Contract assets and liabilities

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

	June 30, 2021	December 31, 2020	June 30, 2020	January 1, 2020
Contract liabilities (shown as "other current liabilities")	$ 20,089,900	$ 25,212,533	$ 30,187,443	$ 25,153,889

Revenues of $3,179,886, $3,298,288, $7,674,840 and $8,119,418 were recognised for the three-month and six-month periods ended June 30, 2021 and 2020, respectively which were included in the contract liability balance at the beginning of the period.

C. Assets recognised from costs to obtaining a contract

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

(32) Interest income

	For the three-month periods ended June 30, 2021	2020
Interest income from bank deposits	$ 8,449,325	$ 13,371,957
Interest income from current financial assets at amortised cost	401,644	597,347
	$ 8,850,969	$ 13,969,304

	For the six-month periods ended June 30, 2021	2020
Interest income from bank deposits	$ 16,349,471	$ 26,651,505
Interest income from current financial assets at amortised cost	904,840	967,840
	$ 17,254,311	$ 27,619,345

(33) Other income

	For the three-month periods ended June 30, 2021	For the three-month periods ended June 30, 2020
Rental income	510,572	601,098
Dividend income	1,176,718	1,133,885
Government grants	320,683	416,397
Other non-operating income	753,709	486,263
	$ 2,761,682	$ 2,637,643

	For the six-month periods ended June 30, 2021	For the six-month periods ended June 30, 2020
Rental income	1,143,170	964,080
Dividend income	7,407,207	1,179,358
Government grants	338,663	425,998
Other non-operating income	1,055,868	996,346
	$ 9,944,908	$ 3,565,782

(34) Other gains and losses

	For the three-month periods ended June 30, 2021	For the three-month periods ended June 30, 2020
Net gain on financial assets and liabilities at fair value through profit or loss	$ 4,187,478	$ 3,021,053
(Loss) gain on disposal of property, plant and equipment	(158,931)	56,188
Gain (loss) on disposal of investment	1,016,764	(621)
Net currency exchange (loss) gain	(1,860,168)	2,328,578
Other losses	(682,922)	(709,195)
	$ 2,502,221	$ 4,696,003

	For the six-month periods ended June 30, 2021	For the six-month periods ended June 30, 2020
Net gain on financial assets and liabilities at fair value through profit or loss	$ 7,794,986	$ 2,803,432
(Loss) gain on disposal of property, plant and equipment	(169,943)	31,783
Gain (loss) on disposal of investment	1,016,764	(577)
Net currency exchange (loss) gain	(5,023,642)	3,342,236
Other losses	(633,543)	(1,039,494)
	$ 2,984,622	$ 5,137,380

(35) Expenses by nature

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

	For the three-month periods ended June 30, 2021	For the three-month periods ended June 30, 2020
Product warranty costs	$ 6,369,044	$ 10,642,313
Employee benefit expense	82,813,449	73,778,701
Depreciation	16,305,620	15,628,278
Amortisation	1,284,616	1,058,628
	$ 106,772,729	$ 101,107,920

	For the six-month periods ended June 30, 2021	For the six-month periods ended June 30, 2020
Product warranty costs	$ 12,896,456	$ 17,217,313
Employee benefit expense	164,211,301	133,331,368
Depreciation	33,927,374	30,269,125
Amortisation	2,636,949	2,155,612
	$ 213,672,080	$ 182,973,418

(36) Employee benefit expense

	For the three-month periods ended June 30, 2021	For the three-month periods ended June 30, 2020
Wages and salaries	$ 70,864,063	$ 64,847,522
Share-based payment	719,447	1,242,910
Labor and health insurance fees	2,841,643	1,367,611
Pension costs	4,161,860	2,457,242
Other personnel expenses	4,226,436	3,863,416
	$ 82,813,449	$ 73,778,701

	For the six-month periods ended June 30, 2021	For the six-month periods ended June 30, 2020
Wages and salaries	$ 141,365,294	$ 115,365,798
Share-based payment	1,383,972	2,254,930
Labor and health insurance fees	5,700,008	3,455,018
Pension costs	7,609,978	5,011,706
Other personnel expenses	8,152,049	7,243,916
	$ 164,211,301	$ 133,331,368

A. In accordance with the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, after covering accumulated losses, shall be distributed as employees' compensation. The ratio shall be between 5% and 7% for employees’ compensation.

B. For the three-month and six-month periods ended June 30, 2021 and 2020, employees’ compensation was accrued at $1,882,879, $1,378,642, $3,440,717 and $1,542,834, respectively.

The aforementioned amounts were recognised in salary expenses. The expenses recognised for 2021 and 2020 were estimated and accrued based on 5% of profit of current year distributable. For 2020, the employees' compensation resolved by the Board of Directors amounted to $6,001,329 on March 30, 2021. The amount was the same as the amount recognised in the financial statements for the year ended December 31, 2020, and will be distributed in the form of cash.

Information about the appropriation of employees' compensation (bonus) and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors and resolved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(37) Financial costs

	For the three-month periods ended June 30,	
	2021	2020
Interest expense:		
Bank borrowings	$ 3,856,666	$ 10,125,064
Corporate bonds	1,367,267	408,813
Interest expense from lease liability	355,945	357,710
Financing expense from accounts receivable factoring	33,107	105,702
	$ 5,612,985	$ 10,997,289

	For the six-month periods ended June 30,	
	2021	2020
Interest expense:		
Bank borrowings	$ 9,349,965	$ 20,661,598
Corporate bonds	2,188,251	1,361,495
Interest expense from lease liability	730,875	745,078
Financing expense from accounts receivable factoring	91,127	488,734
	$ 12,360,218	$ 23,256,905

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the three-month periods ended June 30,	
	2021	2020
Current tax:		
Current tax on profits for the period	$ 11,507,773	$ 7,884,723
Tax on undistributed surplus earnings	2,369,329	257,101
Adjustments in respect of prior period	(4,219,565)	1,971,822
Total current tax	9,657,537	10,113,646
Deferred tax:		
Origination and reversal of temporary differences	2,351,323	(644,013)
Income tax expense	$ 12,008,860	$ 9,469,633

	For the six-month periods ended June 30,	
	2021	2020
Current tax:		
Current tax on profits for the period	$ 15,973,639	$ 10,191,409
Tax on undistributed surplus earnings	2,369,329	257,101
Adjustments in respect of prior period	(2,393,457)	3,161,182
Total current tax	15,949,511	13,609,692
Deferred tax:		
Origination and reversal of temporary differences	4,269,170	(391,850)
Income tax expense	$ 20,218,681	$ 13,217,842

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

	For the six-month periods ended June 30,	
	2021	2020
Cash flow hedges	$ 51,581	$ -

B. The Company’s income tax returns through 2018 have been assessed and approved by the Tax Authority.

(39) Earnings per share

	For the three-month period ended June 30, 2021		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 29,779,552	13,861,508	$ 2.15
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 29,779,552	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	30,571	
Convertible bonds-overseas	50,660	96,070	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 29,830,212	13,988,149	$ 2.13

	For the three-month period ended June 30, 2020		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 22,880,412	13,861,508	$ 1.65
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 22,880,412	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	19,557	
Convertible bonds-overseas	56,546	86,582	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 22,936,958	13,967,647	$ 1.64

	For the six-month period ended June 30, 2021		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 57,941,327	13,861,508	$ 4.18
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 57,941,327	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	30,571	
Convertible bonds-overseas	100,569	96,070	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 58,041,896	13,988,149	$ 4.15

	For the six-month period ended June 30, 2020		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 24,964,263	13,861,508	$ 1.80
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 24,964,263	13,861,508	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	19,557	
Convertible bonds-overseas	112,872	86,582	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 25,077,135	13,967,647	$ 1.80

(40) Business combinations

A. The Group established Foxtron Vehicle Technologies Co., Ltd. ("Foxtron Vehicle") together with Hua-Chuang Co., Ltd. on November 6, 2020. Hua-Chuang Co., Ltd. contributed asset with a value of $7,542,000 as capital, and the Group contributed cash amounting to $7,850,321 as capital. From the business combination, the Group mainly obtained the technology in progress and construction in progress-mould equipment with total amount of $7,542,000. With the acquisition, the Group looks forward to develop the business of electric vehicle.

B. The fair value of identifiable assets acquired and liabilities assumed are summarised as follows:

	Foxtron Vehicle Technologies Co., Ltd.
Purchase consideration	
Cash paid	$ 7,850,321
Fair value of the non-controlling interest	7,542,000
	15,392,321
Recognised amount of identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	7,850,321
Property, plant and equipment	1,182,000
Intangible assets	6,360,000
Total identifiable net assets	15,392,321
Goodwill	$ -

C. The fair value of the acquired identifiable tangible and intangible assets of $7,542,000 (including electric vehicle platform, automobile power system and related developing technology, and mould equipment) is provisional pending the final purchase price allocation. For details, please refer to Notes 6(10) and 6(14).

D. FuYang Soleros Technology (Nanyang) Co., Ltd., a subsidiary of the Company, acquired 100% equity interest in Shandong Chengshang Energy Co., Ltd. in the second quarter of 2020 for a consideration of RMB275,260 thousand. The subsidiary mainly acquired property, plant and equipment of $1,400,306 as a result of said acquisition.

E. Foxconn Precision International Limited, a subsidiary of the Company, acquired 100% equity interest in Leapsy International Ltd. in the second quarter of 2020 for a consideration of RMB31,068 thousand. The subsidiary mainly acquired patent of $142,697 as a result of said acquisition.

(41) Supplemental cash flow information

A. Investing activities with partial cash payments

	For the six-month periods ended June 30, 2021	2020
Purchase of property, plant and equipment	$ 36,155,105	$ 25,286,234
Add: Opening balance of payable on equipment	22,979,363	22,418,721
Less: Ending balance of payable on equipment	(21,436,953)	(15,670,758)
Net exchange differences	(199,842)	85,046
Cash paid during the period	$ 37,497,673	$ 32,119,243
Disposal of property, plant and equipment	$ 3,973,815	$ 2,268,179
Add: Opening balance of receivable on equipment	170,110	220,019
Less: Ending balance of receivable on equipment	(288,251)	(35,528)
Net exchange differences	(1,119)	(1,314)
Cash received during the period	$ 3,854,555	$ 2,451,356

B. Financing activities with no cash flow effects

	For the six-month periods ended June 30, 2021	2020
Declared cash dividends	$ 55,451,962	$ 58,224,561
Declared cash dividends for non-controlling interests	3,292,721	-
	$ 58,744,683	$ 58,224,561

C. Changes in liabilities from financing activities

2021	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Liabilities from financing activities-gross
At January 1	$ 39,101,893	$ 446,422,100	$ 46,311,452	$ 243,923,519	$ 775,758,964
Changes in cash flow from financing activities	(13,579,779)	14,764,622	14,871,552	2,700,000	18,756,395
Impact of changes in foreign exchange rate	-	-	(917,687)	(2,324,886)	(3,242,573)
Changes in other non-cash items	25,422	-	1,177	115,926	142,525
At June 30	$ 25,547,536	$ 461,186,722	$ 60,266,494	$ 244,414,559	$ 791,415,311

	2020				
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Liabilities from financing activities-gross
At January 1	$ 30,528,296	$ 380,866,050	$ 56,130,163	$ 214,051,708	$ 681,576,217
Changes in cash flow from financing activities	10,560,095	34,958,308	(4,763,721)	(100,000)	40,654,682
Impact of changes in foreign exchange rate	-	-	(453,391)	(712,850)	(1,166,241)
Changes in other non-cash items	(16,939)	-	7,124	127,906	118,091
At June 30	$ 41,071,452	$ 415,824,358	$ 50,920,175	$ 213,366,764	$ 721,182,749

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan International Industrial Corporation and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate
General Interface Solution Holding Limited and subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
CyberTAN Technology, Inc. and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
G-TECH Optoelectronics Corporation	Associate
Advanced Optoelectronic Technology Inc.	Associate
Ampower Technology Co., Ltd.	Associate
Fitipower Integrated Technology Inc.	Associate
Zeitec Semiconductor Co., Ltd.	Associate
Foxstar Technology Co., Ltd.	Associate
Dawan District Semiconductor (Zhuhai) Co., Ltd.	Associate
CJ Electric Systems Co., Ltd.	Associate
Ampower (BeiHai) Ltd.	Associate
SafeDX S.R.O.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
LingYanGe Semiconductor, Inc.	Associate
Shenzhen Lluvia Technology Co., Ltd.	Associate
Trans-Iot Technology Co., Ltd.	Associate
Hongkang Zhihui Corporation Limited	Associate
HaiWei Technology (Shenzhen) Co., Ltd.	Associate
Morgen Precision Industry Co., Ltd. and subsidiaries	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
He Cheng Da Technology (Shenzhen) Co., Ltd.	Associate

Names of related parties	Relationship with the Group
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Ltd. and subsidiaries	Associate
FuDongQun Automation Technology (Shenzhen) Co., Ltd.	Associate
Hunan Fuyuan Intelligent Technology Co., Ltd.	Associate
Henan Zhongchi Fulian Precision Technology Co., Ltd.	Associate
Hua-Chuang Automobile Information Technical Center Co., Ltd.	Other related party
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
SIO International Holdings Limited and subsidiaries	Other related party
ES Platform Limited	Other related party

(2) Significant transactions and balances with related parties

A. Sales

	For the three-month periods ended June 30,	
	2021	2020
Sales of goods:		
Associates	$ 33,315,479	$ 34,852,874
Other related parties	2,626,207	2,238,082
	$ 35,941,686	$ 37,090,956

	For the six-month periods ended June 30,	
	2021	2020
Sales of goods:		
Associates	$ 63,493,574	$ 57,770,503
Other related party	5,398,773	3,687,237
	$ 68,892,347	$ 61,457,740

The amounts above include administration and service revenue. Except for the circumstances in which there are no similar transactions for reference and accordingly the prices and credit periods are negotiated by both parties, the rest of the aforementioned related parties transactions are offered with prices very close to those offered to other customers and given a payment period of 45 to 90 days. For the transactions involving the sale of raw materials to the aforementioned related parties and subsequent repurchase of finished goods made from the same raw materials from the same party, the initial sale of raw materials is eliminated due to economic substance. The sales amount of materials and repurchase price of finished goods were offset against each other and shown at net amount in the financial statements.

B. Purchases

	For the three-month periods ended June 30,	
	2021	2020
Purchase of goods:		
Associates	$ 18,780,587	$ 21,215,933
Other related party	2,034,189	2,569,928
	$ 20,814,776	$ 23,785,861

	For the six-month periods ended June 30,	
	2021	2020
Purchase of goods:		
Associates	$ 39,745,039	$ 35,247,392
Other related party	4,034,507	5,105,810
	$ 43,779,546	$ 40,353,202

Except for the circumstances in which there are no similar transactions for reference and accordingly 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 dealt with other vendors and related parties are 45 to 90 days and 30 to 90 days, respectively.

C. Receivables from related parties

	June 30, 2021	December 31, 2020	June 30, 2020
Accounts receivable:			
Associates	$ 30,192,572	$ 37,132,298	$ 30,862,825
Other related parties	2,391,405	2,296,652	2,058,003
Less: Allowance for doubtful accounts	(12,219)	(14,786)	(12,345)
	32,571,758	39,414,164	32,908,483
Other receivables - sale of property, plant and equipment:			
Associates	187,014	126,389	30,766
Other related parties	-	-	21
Other receivables - purchase of materials on behalf of related parties:			
Associates	3,482,964	1,075,843	1,164,844
Other related parties	203	50,738	599
Other receivables - dividend receivable:			
Associates	2,610,738	-	2,885,059
Other related parties	-	-	31,397
Other receivables - disposal of investment:			
ES Platform Limited	2,147,058	5,172,696	6,821,601
Less: Allowance for doubtful accounts	(536,765)	(1,293,174)	(762,872)
	7,891,212	5,132,492	10,171,415
	$ 40,462,970	$ 44,546,656	$ 43,079,898

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

(b) The Company disposed the preferred C stock shares without voting rights of Sharp Corporation on December 29, 2017. The consideration for the disposal of 1,136,363 shares was $93,128,046 (¥352,490,712 thousand), which is due in each quarter beginning from the settlement date. Both of the transaction parties have agreed the last settlement date to be on March 31, 2022. As of June 30, 2021, December 31, 2020 and June 30, 2020, the allowance for doubtful accounts amounted to $536,765 and $1,293,174 and $762,872, respectively. Allowance for doubtful accounts is calculated based on historical repayment.

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

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

D. Payables to related parties

	June 30, 2021	December 31, 2020	June 30, 2020
Accounts payable:			
Associates	$ 21,355,918	$ 24,842,288	$ 16,745,590
Other related parties	1,956,336	2,837,758	3,181,891
	23,312,254	27,680,046	19,927,481
Other payables - acquisition of property, plant and equipment:			
Associates	57,839	456,315	74,393
Other payables - procurement of raw materials on behalf of others:			
Associates	4,448,220	2,019,678	2,671,914
	4,506,059	2,475,993	2,746,307
	$ 27,818,313	$ 30,156,039	$ 22,673,788

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

E. Lease transactions－lessee

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

(b) For the three-month and six-month periods ended June 30, 2021 and 2020, the Group acquired right-of-use asset of $0, $0, $936 and $0, respectively, from related parties.

(c) Lease liabilities

	June 30, 2021	December 31, 2020	June 30, 2020
Associates	$ 68,719	$ 156,507	$ 160,056

For the three-month and six-month periods ended June 30, 2021 and 2020, the interest expense incurred on lease liabilities were $1,018, $2,098, $2,673 and $4,566, respectively.

F. Prepayments:

	June 30, 2021	December 31, 2020	June 30, 2020
Associates	$ 5,209	$ 1,686	$ 1,658

G. Property transactions:

(a)Acquisition of property, plant and equipment:

	For the three-month periods ended June 30,	
	2021	2020
Acquisition of property, plant and equipment:		
Associates	$ 247,387	$ 201,363

	For the six-month periods ended June 30,	
	2021	2020
Acquisition of property, plant and equipment:		
Associates	$ 286,898	$ 247,980

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

	For the three-month periods ended June 30,			
	2021		2020	
	Proceeds from sale of property, plant and equipment	Gain (loss)	Proceeds from sale of property, plant and equipment	Gain
Sale of property, plant and equipment:				
Associates	$ 27,458	($ 17,827)	$ 9,638	$ 2,005
Other related parties	1,680	1,120	-	-
	$ 29,138	($ 16,707)	$ 9,638	$ 2,005

	For the six-month periods ended June 30,			
	2021		2020	
	Proceeds from sale of property, plant and equipment	Gain	Proceeds from sale of property, plant and equipment	Gain
Sale of property, plant and equipment:				
Associates	$ 193,996	$ 24,908	$ 11,384	$ 2,448
Other related parties	2,339	1,779	-	-
	$ 196,335	$ 26,687	$ 11,384	$ 2,448

(c) Disposal of financial assets:

				For the six-month period ended June 30, 2021	
	Item recognised	Shares traded	Transaction target	Proceeds from disposal	Gain on sale
Associates	Investment accounted using the equity method	-	Efeihu (Taiwan) Limited	$ 10,199	$ 44

H. Loans to related parties

(a) Receivables from related parties

	June 30, 2021	December 31, 2020	June 30, 2020
Associates	$ 151,807	$ 153,282	$ 147,372

For collaterals, please refer to Table 1.

(b) Interest income

	For the three-month periods ended June 30,	
	2021	2020
Associates	$ 1,141	$ 2,085

	For the six-month periods ended June 30,	
	2021	2020
Associates	$ 3,041	$ 4,558

For the three-month and six-month periods ended June 30, 2021 and 2020, the interest was recognised at the rates of 4%, 1.8%~12%, 4% and 1.8%~12%, respectively.

(3) Key management compensation

	For the three-month periods ended June 30,	
	2021	2020
Salaries and other short-term employee benefits	$ 174,757	$ 111,570
Post-employment benefits	279	1,716
Share-based payments	78,764	32,569
	$ 253,800	$ 145,855

	For the six-month periods ended June 30,	
	2021	2020
Salaries and other short-term employee benefits	$ 345,522	$ 273,768
Post-employment benefits	725	3,353
Share-based payments	133,352	191,534
	$ 479,599	$ 468,655

8. PLEDGED ASSETS

As of June 30, 2021, December 31, 2020 and June 30, 2020, the book values of the Group's pledged assets are as follows:

Assets	Nature	June 30, 2021	December 31, 2020	June 30, 2020
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits and short-term loans	$ 147,489	$ 246,751	$ 394,154
Restricted deposits (shown as "current financial assets at amortised cost")	Guarantee for prepaid card, performance bond, reserve accounts for short-term loans and security for litigation	276,927	468,414	684,117
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	43,152	53,352	2,700
Restricted deposits (shown as "non-current financial assets at amortised cost")	Switch center lease guarantee, performance bond and the deposits restricted by the court	77,448	1,400,641	58,574
Property, plant and equipment and other non-current assets	Long-term loans	4,549,513	4,789,314	4,881,624
		$ 5,094,529	$ 6,958,472	$ 6,021,169

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

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

(1) Contingencies - Significant legal matter

On March 8, 2019, Microsoft Corporation and Microsoft Licensing, GP sued the Group over the dispute regarding the royalty payment under the patent licensing agreement. The two parties in the case has reached a settlement in August 2020. Accordingly, the Group has properly accrued the settlement value in the financial statements and paid in installments according to the agreement.

(2) Commitments

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

	June 30, 2021	December 31, 2020	June 30, 2020
Property, plant and equipment	$ 4,585,930	$ 6,191,809	$ 4,070,540

B. As of June 30, 2021, December 31, 2020 and June 30, 2020, a subsidiary of the Company, Asia Pacific Telecom Co., Ltd., had outstanding contracts for equipment procurements and base transceiver stations construction totaling $2,943,200, $3,872,453 and $2,015,774, respectively, which will be paid in the future or paid by issuing promissory notes and commercial papers.

C. On September 4, 2020, the Company passed the resolution of the Board of Directors to exchange 527,524,409 ordinary shares of Asia Pacific Telecom Co., Ltd. held by the Company in exchange for approximately 81,842,616 ordinary shares issued by Far EasTone Telecommunications Co., Ltd. After the approval by the authority, the share exchange is expected to be completed on June 30, 2022.

D. The Group entered into a business cooperation agreement with FET. The period of the agreement is from September 4, 2020 to December 31, 2040. It is expected that after obtaining approval from the regulatory authority, the Group will cooperate with FET to provide service on 3.5GHz frequency band through Multi-Operator Core Networks (MOCN). The Group will share two-ninths of the network deployment cost of FET's 3.5GHz frequency band of which the cost of spectrum sharing amounted to $9,473,000 in order to obtain two-ninths of use right capacity of the 3.5GHz frequency band. This cooperation agreement was approved with conditions by the National Communications Commission (NCC) Committee, the regulatory authority, on March 17, 2021. The aforementioned cooperation agreement was approved with conditions by the Fair Trade Commission, the regulatory authority, on August 4, 2021.

E. In order to enhance spectrum efficiency and increase competitiveness with FET, as resolved by the Board of Directors on November 5, 2020, the Group entered into (a) a service on 700MHz through MOCN agreement effective from November 5, 2020 to December 31, 2030 which the Group and FET agreed to share the costs and expenses arising from or related to the agreement in the proportions of two-ninths and seven-ninths, respectively; and (b) a frequency exchange agreement wherein the Group exchanges its 723MHz~728MHz (uplink) and 778MHz~783MHz (downlink) frequency bands with FET's 2595MHz~2615MHz frequency bands and the exchange value is based on mutual agreement. The two aforementioned agreements must be approved by the regulatory authority before they can be implemented. However, if the service on 700MHz through MOCN agreement is approved earlier than the frequency exchange exercise date, the frequency exchange agreement is automatically terminated.

F. On May 31, 2021, the Company's subsidiary Foxconn Interconnect Technology Limited ("FIT") signed a share purchase agreement with Sound Discovery Limited and Lumit Corporation Limited through a resolution of the Board of Directors, stipulating that FIT will anticipate conditional acquisition of transaction objects by way of share swaps. The consideration for all the equity of Sound Discovery Limited and its subsidiary, Sound Solutions International (Zhenjiang) Co., Ltd., is expected to be USD54,088 thousand, which will be converted into new shares equivalent to FIT. This transaction has not yet been completed as of June 30, 2021. The prerequisites agreed upon in the contract have been reached and are yet to be approved by certain competent authorities. If the prerequisites agreed upon in the contract have not been reached as of October 31, 2021, unless otherwise agreed by both parties, this acquisition agreement shall become invalid at that time.

G. The Group's additional commitments after June 30, 2021 are provided in Note 11.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

A. The Company completed the pricing of the first overseas convertible unsecured corporate bonds of 2021 on July 29, 2021, with the issuance date set on August 5, 2021 for a total issuance amount of USD700 million.

B. In July 2021, the Company and Yong Lin Foundation jointly entered into a purchase agreement with the supplier to procure 5 million doses of the BNT162b2 vaccine, for a total consideration of approximately US$175 million. Of the total amount, the Company's share shall not be lower than US$105 million while Yong Lin Foundation's share shall not be higher than US$70 million. These vaccines will be donated to the Taiwan Centers for Disease Control, Executive Yuan for the prevention of novel coronavirus pneumonia as resolved by the Board of Directors.

C. On August 5, 2021, the Board of Directors resolved to acquire plants and machinery and equipment from Macronix International Co., Ltd. at a consideration of $2,520,000.

D. Linksys Holdings, Inc. ("Linksys"), a 67%-owned subsidiary of the Company's subsidiary, FIT, signed a share subscription agreement with Fortinet Inc. ("Fortinet") which is a listed company in U.S. NASDAQ as approved by the Board of Directors of Foxconn Interconnect Technology Limited on August 2, 2021. Fortinet intends to subscribe new preference shares of Linksys with a consideration of USD85 million and acquire 18% equity interest in Linksys. After completing the transaction, the shareholding ratio of the Company's subsidiary in Linksys will decrease to 49% and Fortinet will hold 51% equity interest in Linksys. Also, the Group lost control over Linksys starting from the effective date of the capital increase. Accordingly, Linksys will not be anymore included in the consolidated financial statements.

E. As resolved by the Board of Directors on August 12, 2021, the Company will issue $27,000,000 unsecured corporate bonds, which can be issued once or several times.

12. OTHERS

(1) Capital management

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

During 2021, the Group’s strategy, which was unchanged from 2020, was to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Financial instruments by category

Please refer to the consolidated balance sheets and Note 6 for the amounts and details of the financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, derivative financial assets for hedging, accounts receivable (including related parties) and other receivables) and financial liabilities (financial liabilities at fair value through profit or loss, accounts payable (including related parties), other payables, short-term loans, long-term loans and corporate bonds payable).

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

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

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

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

iv. For the information on the derivative financial instruments that the Group enters into, please refer to Note 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. Brazil, Mexico, etc.) are considered huge, the percentage of the investments is not significant and thus the Company’s foreign exchange risk can be maintained in the controllable range. (Note: The Group has several sites in various countries and thus is exposed to various foreign exchange risks. The main risk arises from USD and RMB.)

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

(ii) Management:

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

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

(iii) The source:

a. U.S. dollar and NT dollar:

Foreign exchange risk arises primarily from U.S. dollar-denominated cash, cash equivalents, accounts receivable and other receivables, other assets, loans, accounts payable and other payables and other liabilities, which results in exchange loss or gain when they are converted into New Taiwan dollars.

b. U.S. dollar and RMB:

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

c. JPY and U.S. dollar:

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

d. JPY and NT dollar:

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

(iv) Extent

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

	June 30, 2021				
				Sensitivity analysis	
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 19,342,331	27.86	$ 538,877,342	1%	$ 5,388,773
USD : RMB	14,383,286	6.4600	400,718,348	1%	4,007,183
JPY : USD	41,724,873	0.0090	10,518,840	1%	105,188
JPY : NTD	19,318,809	0.2521	4,870,272	1%	48,703
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 51,996,757	27.86	$ 1,448,629,650		
Financial liabilities					
Monetary items					
USD : NTD	$ 13,738,485	27.86	$ 382,754,192	1%	$ 3,827,542
USD : RMB	16,915,166	6.4600	471,256,525	1%	4,712,565
JPY : USD	9,769,358	0.0090	2,462,855	1%	24,629
JPY : NTD	659,411	0.2521	166,238	1%	1,662

(Foreign currency: Functional currency)	December 31, 2020 Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 24,831,785	28.48	$ 707,209,237	1%	$ 7,072,092
USD : RMB	21,170,183	6.5402	602,926,812	1%	6,029,268
JPY : USD	40,787,990	0.0097	11,269,722	1%	112,697
JPY : NTD	19,401,596	0.2763	5,360,661	1%	53,607
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 48,918,393	28.48	$ 1,393,195,833		
Financial liabilities					
Monetary items					
USD : NTD	$ 20,957,158	28.48	$ 596,859,860	1%	$ 5,968,599
USD : RMB	12,329,569	6.5402	351,146,125	1%	3,511,461
JPY : USD	8,459,700	0.0097	2,337,415	1%	23,374
JPY : NTD	1,329,434	0.2763	367,323	1%	3,673

	June 30, 2020				
				Sensitivity analysis	
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : NTD	$ 11,786,258	29.63	$ 349,226,825	1%	$ 3,492,268
USD : RMB	53,879,113	7.0772	1,596,438,118	1%	15,964,381
JPY : USD	81,024,096	0.0093	22,289,729	1%	222,897
JPY : NTD	39,434,998	0.2751	10,848,568	1%	108,486
Net effect in consolidated entities with foreign currency					
USD : NTD	$ 44,937,596	29.63	$ 1,331,500,969		
Financial liabilities					
Monetary items					
USD : NTD	$ 9,177,115	29.63	$ 271,917,917	1%	$ 2,719,179
USD : RMB	46,774,744	7.0772	1,385,935,665	1%	13,859,357
JPY : USD	59,867,283	0.0093	16,469,490	1%	164,695
JPY : NTD	338,636	0.2751	93,159	1%	932

(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-month and six-month periods ended June 30, 2021 and 2020 amounted to ($1,860,168), $2,328,578, ($5,023,642) and $3,342,236, 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 $1,191,983 and $788,850 for the six-month periods ended June 30, 2021 and 2020, respectively.

iii. Cash flow and fair value interest rate risk

(i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but part of the risks are offset by cash and cash equivalents with variable interest rates. Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings are mainly fixed and floating interest rates. During the six-month periods ended June 30, 2021 and 2020, the Group’s borrowings at variable rate were mainly denominated in US Dollars and Czech Koruny.

(ii) The Group manages its cash flow interest rate risk by using fixed-to-fixed interest rate swaps. Under these swaps, the Group agrees with other parties to exchange, at specified intervals (mainly quarterly), the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts.

(b) Credit risk

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

According to the Group’s credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. The Group assesses the credit quality of the customers by taking into account their financial position, past experience and other factors to conduct its internal risk management.

Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilisation of credit limits is regularly monitored. Major credit risk arises from cash and cash equivalents, derivative financial instruments and other financial instruments. The counterparties are banks with good credit quality and financial institutions with investment grade or above and government agencies, so there is no significant compliance concerns and credit risk.

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

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

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

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

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

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

	June 30, 2021	December 31, 2020	June 30, 2020
Not past due	$ 809,005,900	$ 932,168,658	$ 731,651,906
Up to 90 days	8,924,427	10,579,283	21,576,084
91 to 180 days	815,499	652,993	3,876,249
181 to 270 days	281,185	476,187	749,508
271 to 360 days	418,277	232,608	429,782
Over 361 days	5,409,906	5,319,436	4,076,718
	$ 824,855,194	$ 949,429,165	$ 762,360,247

The above aging analysis is based on days overdue.

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

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

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

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

(iv) As of June 30, 2021, December 31, 2020 and June 30, 2020, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

	Individual	Group 1	Group 2	Group 3	Group 4	Total
June 30, 2021						
Expected loss rate	100%	0.0375%	0.0875%	0.06%~37.15%	0.08%~41.24%	
Total book value	$ 5,414,590	$ 514,868,425	$ 245,149,746	$ 38,801,736	$ 20,620,697	$ 824,855,194
Loss allowance	$ 5,414,590	$ 193,076	$ 214,506	$ 576,731	$ 621,129	$ 7,020,032

	Individual	Group 1	Group 2	Group 3	Group 4	Total
December 31, 2020						
Expected loss rate	100%	0.0375%	0.0875%	0.09%~37.55%	0.06%~41.63%	
Total book value	$ 5,338,814	$ 685,428,941	$ 213,283,588	$ 32,850,225	$ 12,527,597	$ 949,429,165
Loss allowance	$ 5,338,814	$ 257,036	$ 186,623	$ 464,359	$ 697,939	$ 6,944,771

	Individual	Group 1	Group 2	Group 3	Group 4	Total
June 30, 2020						
Expected loss rate	100%	0.0375%	0.0875%	0.19%~35.66%	4.07%~55.09%	
Total book value	$ 4,316,767	$ 538,341,782	$ 161,030,634	$ 50,156,330	$ 8,514,734	$ 762,360,247
Loss allowance	$ 4,316,767	$ 201,878	$ 140,902	$ 2,012,523	$ 670,771	$ 7,342,841

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

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

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

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

vi. As of June 30, 2021, December 31, 2020 and June 30, 2020, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and recognised allowance for uncollectible accounts at $536,765, $1,293,174 and 762,872, respectively.

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

	2021	2020
At January 1	$ 8,237,945	$ 6,570,167
(Reversal of) provision for impairment	(694,223)	1,622,496
Effect of foreign exchange	13,075	(86,950)
At June 30	$ 7,556,797	$ 8,105,713

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

Non-derivative financial liabilities:

June 30, 2021	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 42,516,000	$ 31,632,882	$ 92,316,850	$ 78,268,000	$ 244,733,732
Long-term loans	30,010,462	3,014,779	23,338,557	3,924,727	60,288,525
Lease liabilities	8,714,281	6,650,015	10,144,388	6,056,710	31,565,394
	$ 81,240,743	$ 41,297,676	$ 125,799,795	$ 88,249,437	$ 336,587,651
December 31, 2020	**Less than 1 year**	**Between 1 to 2 years**	**Between 2 to 5 years**	**Over 5 years**	**Total**
Bonds payable	$ 42,288,000	$ 36,785,978	$ 92,510,640	$ 72,774,000	$ 244,358,618
Long-term loans	14,728,908	19,678,483	8,330,826	3,596,443	46,334,660
Lease liabilities	9,058,272	7,792,086	9,880,171	5,607,047	32,337,576
	$ 66,075,180	$ 64,256,547	$ 110,721,637	$ 81,977,490	$ 323,030,854
June 30, 2020	**Less than 1 year**	**Between 1 to 2 years**	**Between 2 to 5 years**	**Over 5 years**	**Total**
Bonds payable	$ 34,935,699	$ 43,578,000	$ 91,679,251	$ 43,791,000	$ 213,983,950
Long-term loans	10,188,814	18,461,352	18,143,691	4,166,002	50,959,859
Lease liabilities	8,572,170	6,647,390	8,383,981	5,611,928	29,215,469
	$ 53,696,683	$ 68,686,742	$ 118,206,923	$ 53,568,930	$ 294,159,278

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

Derivative financial liabilities:

June 30, 2021	Less than 1 year		Between 1 to 2 years		Between 2 to 5 years		Over 5 years		Total	
Forward exchange contracts	$	696,501	$	-	$	-	$	-	$	696,501
Cross currency swap contracts		1,048,779		-		-		-		1,048,779
	$	1,745,280	$	-	$	-	$	-	$	1,745,280
December 31, 2020	**Less than 1 year**		**Between 1 to 2 years**		**Between 2 to 5 years**		**Over 5 years**		**Total**	
Forward exchange contracts	$	170,003	$	-	$	-	$	-	$	170,003
Cross currency swap contracts		2,121,218		-		-		-		2,121,218
	$	2,291,221	$	-	$	-	$	-	$	2,291,221
June 30, 2020	**Less than 1 year**		**Between 1 to 2 years**		**Between 2 to 5 years**		**Over 5 years**		**Total**	
Forward exchange contracts	$	364,402	$	-	$	-	$	-	$	364,402
Cross currency swap contracts		1,060,279		-		-		-		1,060,279
Convertible bonds payable		-		-		2,250		-		2,250
	$	1,424,681	$	-	$	2,250	$	-	$	1,426,931

(3) Fair value information

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

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

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

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

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

C. Financial instruments not measured at fair value:

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

	June 30, 2021			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 244,733,732	$ -	$ 239,604,616	$ -

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

	June 30, 2020			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 213,983,950	$ -	$ 205,253,935	$ -

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

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

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at June 30, 2021, December 31, 2020 and June 30, 2020 is as follows:

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

June 30, 2021	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 1,578,746	$ -	$ 1,367,302	$ 2,946,048
Beneficiary certificates	551,880	18	87,201,122	87,753,020
Derivatives	-	4,855,482	-	4,855,482
Derivative financial assets for hedging	-	662,634	-	662,634
Financial assets at fair value through other comprehensive income				
Equity instruments	86,595,923	8,908,921	20,747,402	116,252,246
Accounts receivable expected factoring	-	90,629,764	-	90,629,764
Total	$ 88,726,549	$ 105,056,819	$ 109,315,826	$ 303,099,194
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 1,643,541)	$ -	($ 1,643,541)
Derivative financial assets for hedging	-	(101,739)	-	(101,739)
Total	$ -	($ 1,745,280)	$ -	($ 1,745,280)

December 31, 2020	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 1,754,913	$ -	$ 1,433,017	$ 3,187,930
Beneficiary certificates	535,149	15	79,443,386	79,978,550
Derivatives	-	6,800,300	-	6,800,300
Financial assets at fair value through other comprehensive income				
Equity instruments	65,599,401	-	21,474,688	87,074,089
Accounts receivable expected factoring	-	109,052,508	-	109,052,508
Total	$ 67,889,463	$ 115,852,823	$ 102,351,091	$ 286,093,377
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 2,291,221)	$ -	($ 2,291,221)

June 30, 2020	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 11,602,754	$ -	$ 1,796,615	$ 13,399,369
Beneficiary certificates	589,740	15	72,954,289	73,544,044
Derivatives	-	4,567,524	-	4,567,524
Financial assets at fair value through other comprehensive income				
Equity instruments	49,413,042	-	16,072,632	65,485,674
Accounts receivable expected factoring	-	134,710,340	-	134,710,340
Total	$ 61,605,536	$ 139,277,879	$ 90,823,536	$ 291,706,951
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	($ 1,426,931)	$ -	($ 1,426,931)

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

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

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

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

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

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

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

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

E. For the six-month periods ended June 30, 2021 and 2020, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the six-month periods ended June 30, 2021 and 2020:

	2021	2020
At January 1	$ 102,351,091	$ 87,127,295
Gains and losses recognised in profit	5,614,174	5,409,680
Gains and losses recognised in other comprehensive income	2,090,114	(8,447,561)
Acquired in the period	8,610,263	5,574,005
Sold in the period	(79,904)	(465,467)
Investment cost refund	(3,405,896)	-
Transfer (out) in to Level 3	(3,689,273)	1,705,267
Effect of exchange rate changes	(2,174,743)	(79,683)
At June 30	$ 109,315,826	$ 90,823,536

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

Investment segment sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensures compliance with the related requirements in IFRS.

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

	Fair value at June 30, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,240,948	Market comparable companies	Revenue multiple	0.24~24.31 (6.62)	The higher the revenue multiple, net value multiple amd value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.77~8.14 (3.06)	
			Discount for lack of marketability	17%~35% (27.04%)	
			Value to EBIT multiple	1.89 (1.89)	
	$ 4,524,618	Stock value in complex capital structure	Weighted average cost of capital	13.25%~ 16.38% (13.78%)	The higher the long-term revenue growth rate, long-term pre-tax operating margin, value to EBIT multiple, revenue multiple and expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	8.4%	
			Long-term pre-tax operating margin	30%~35% (34.16%)	
			Discount for lack of marketability	10%~33% (23.48%)	
			Discount for lack of control	10.84%~ 19.22% (17.81%)	
			Expected equity value volatility	23.63%~ 116.77% (46.79%)	
			Revenue multiple	0.86~31.81 (3.98)	
	$ 8,371,885	Net assets value	Discount for lack of marketability	7%~25% (15.14%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Discount for lack of control	5%	
	$ 7,977,253	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at June 30, 2021	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	$ 37,211,565	Net assets value	Discount for lack of marketability	10%~30% (15.51%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 49,342,150	Stock value in complex capital structure	Discount for lack of marketability	5%	The higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	18.56%	The higher the expected equity value volatility, the higher the fair value.
	$ 647,407	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 874,328	Market comparable companies	Revenue multiple	0.24~20.86 (12.88)	The higher the revenue multiple, profit after tax, net value multiple and value to EBIT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Profit after tax multiple	18.07	
			Net value multiple	1.43~1.88 (1.88)	
			Discount for lack of marketability	20%~35% (26.09%)	
			Value to EBIT multiple	1.89~14.32 (14.32)	

	Fair value at December 31, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	$ 8,021,999	Stock value in complex capital structure	Weighted average cost of capital	14.18%~ 27.28% (18.06%)	The higher the long-term revenue growth rate, long-term pre-tax operating margin, value to EBIT multiple and revenue multiple, expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2%	
			Long-term pre-tax operating margin	25.04%~ 65.96% (33.76%)	
			Discount for lack of marketability	10%~20% (15.10%)	
			Discount for lack of control	10%~15% (10.39%)	
			Expected equity value volatility	39.11%~ 115.07% (51.76%)	
			Revenue multiple	0.24~31.81 (4.00)	
			Value to EBIT multiple	7.08	
	$ 6,047,203	Net assets value	Discount for lack of marketability	9.46%~25% (9.52%)	The higher the discount for lack of marketability and discount for lack of control, the lower the fair value.
			Discount for lack of control	5%~15% (9.26%)	
	$ 7,964,175	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 26,107,499	Net assets value	Discount for lack of marketability	9.46%~14.74% (11.79%)	The higher the discount for lack of marketability, discount for lack of control, the lower the fair value.
			Discount for lack of control	6.57%~19.95% (9.26%)	

	Fair value at December 31, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	$ 47,528,449	Stock value in complex capital structure	Discount for lack of marketability	5%	The higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	21.88%	The higher the expected equity value volatility, the higher the fair value.
	$ 5,807,438	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at June 30, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 396,718	Market comparable companies	Revenue multiple	0.47~9.28 (2.16)	The higher the revenue multiple, profit after tax and net value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Profit after tax multiple	12.53~19.42 (23.28)	
			Net value multiple	1.8	
			Discount for lack of marketability	15%~35% (23.28%)	
	$ 8,067,712	Stock value in complex capital structure	Weighted average cost of capital	14.60%~15.52% (14.77%)	The higher the long-term revenue growth rate, long-term pre-tax operating margin, value to EBIT multiple and revenue multiple, expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, discount for lack of control and weighted average cost of capital, the lower the fair value.
			Long-term revenue growth rate	2%	
			Long-term pre-tax operating margin	23.53%~26.80% (26.21%)	
			Discount for lack of marketability	5%~35% (6.23%)	
			Discount for lack of control	10%~15% (11.62%)	
			Expected equity value volatility	31.45%~110.82% (50.32%)	
			Revenue multiple	0.29~12.75 (2.6)	
			Value to EBIT multiple	5.76	

	Fair value at June 30, 2020	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	$ 9,404,817	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 24,030,300	Net assets value	Discount for lack of marketability Discount for lack of control	4.71%~10% (5.82%) 4.62%~15% (8.95%)	The higher the discount for lack of marketability, discount for lack of control, the lower the fair value.
	$ 48,923,989	Stock value in complex capital structure	Discount for lack of marketability	5%	The higher the discount for lack of marketability, the lower the fair value.

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

			June 30, 2021			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary cereificates	Discount for lack of control and marketability	±1%	$ 957,503	($ 957,503)	$ 257,069	($ 257,069)

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

	Input	Change	June 30, 2020			
			Recognised in profit or loss		Recognised in other comprehensive income	
			Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary cereificates	Discount for lack of control and marketability	±1%	$ 736,764	($ 736,705)	$ 69,601	($ 70,193)

(4) Other matters

In response to the COVID-19 pandemic, the Company and subsidiaries have adopted relevant preventive measures imposed by the government. The pandemic had no significant impact on the Group's operations and business in the second quarter of 2021.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Please refer to table 1.

B. Provision of endorsements and guarantees to others: Please refer to table 2.

C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.

D. Acquisition or sale of the same security with the accumulated cost reaching NT$300 million or 20% of paid-in capital or more: Please refer to table 4.

E. Acquisition of real estate reaching NT$300 million or 20% of paid-in capital or more: Please refer to table 5.

F. Disposal of real estate reaching NT$300 million or 20% of paid-in capital or more: Please refer to table 6.

G. Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more: Please refer to table 7.

H. Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more: Please refer to table 8.

I. Trading in derivative instruments undertaken during the reporting periods: Please refer to Note 6(2) and (5).

J. Significant inter-company transactions during the reporting periods: Please refer to table 9.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 10.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 11.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: The Company appointed Foxconn (Far East) Limited’s Mainland investee to render processing services and to trade. The transactions were eliminated in the consolidated financial statements. For significant transactions of processing services, trading, receivables and payables, endorsements and guarantees or collaterals provided, and financing, please refer to Note 13(1) A, B, G and H.

(4) Major shareholders

For the names, number and ratio of shares held by shareholders holding over 5% of the Company’s shares: Please refer to Table 13.

14. SEGMENT INFORMATION

(1) General information

The Group has adopted eCMMS (E-enabled Components, Modules, Moves & Services) strategy, and provided a one-stop shop to its customers, which are primarily in the 3C industries, with a total solution for design, development, engineering, procurement, manufacturing, logistics and after-sales service. The Group segregates operating segments from both a customer service and product perspective.

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; other segments which have not met the quantitative threshold are included in the ‘all other segments’. When deciding on a 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 electronic manufacturing integrated services department, which provides global 3C production-related one-stop services, as a reportable operating segment.

(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.

(3) Segment information

The financial information of reportable segments provided to chief operating decision maker is as follows:

	For the three-month periods ended June 30,	
	2021	2020
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	$ 1,398,148,081	$ 1,211,008,560
Revenue from internal customers	95,587,609	69,316,378
Segment revenue	$ 1,493,735,690	$ 1,280,324,938
Segment profit	$ 36,728,638	$ 27,513,522

	For the six-month periods ended June 30,	
	2021	2020
	Electronic Manufacturing Integration Service	Electronic Manufacturing Integration Service
Net external revenue	$ 2,814,050,704	$ 2,127,538,077
Revenue from internal customers	187,687,875	132,783,268
Segment revenue	$ 3,001,738,579	$ 2,260,321,345
Segment profit	$ 68,572,279	$ 33,568,857

(4) Reconciliation for segment income (loss)

Sales between segments are carried out at arm's length. The revenue from external parties reported to the chief operating decision-maker is measured in a manner consistent with that in the income statement.

A reconciliation of reportable segment profit or loss to the profit before tax and discontinued operations for the three-month and six-month periods ended June 30, 2021 and 2020 is provided as follows:

Operating revenue	For the three-month periods ended June 30, 2021	2020
Total reported segment revenue	$ 1,493,735,690	$ 1,280,324,938
Other operating segment revenue	43,014,917	19,819,075
Elimination of intersegment revenue	(185,283,967)	(171,807,106)
Total corporate revenue	$ 1,351,466,640	$ 1,128,336,907

Operating revenue	For the six-month periods ended June 30, 2021	2020
Total reported segment revenue	$ 3,001,738,579	$ 2,260,321,345
Other operating segment revenue	89,305,812	33,506,820
Elimination of intersegment revenue	(392,464,928)	(236,358,136)
Total revenue	$ 2,698,579,463	$ 2,057,470,029

Profit and loss	For the three-month periods ended June 30, 2021	2020
Profit of reported segment	$ 36,728,638	$ 27,513,522
Loss of other operating segments	(1,074,039)	(2,108,005)
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	(2,790,475)	(2,444,429)
Profit of operating segments	32,864,124	22,961,088
Non-operating income and expenses	11,364,421	11,906,811
Profit before tax from continuing operations	$ 44,228,545	$ 34,867,899

Profit and loss	For the six-month periods ended June 30, 2021	2020
Profit of reported segment	$ 68,572,279	$ 33,568,857
Profit of other operating segments	(3,054,179)	(2,482,947)
Elimination of intersegment transactions and internal costs and allocated expenses adjustments	(4,468,206)	(3,459,081)
Profit of operating segments	61,049,894	27,626,829
Non-operating income and expenses	22,367,724	13,139,490
Profit before tax from continuing operations	$ 83,417,618	$ 40,766,319

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

June 30, 2021

Table 1

Expressed in thousands of TWD

(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
1	Hyield Venture Capital Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd	Other Receivables	Y	$ 60,000	$ -	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ 2,824,391	$ 11,297,563	Note 1
1	Hyield Venture Capital Co., Ltd.	Linkooh Technology Inc.	Other Receivables	Y	10,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,824,391	11,297,563	Note 1
1	Hyield Venture Capital Co., Ltd.	Foxnum Technology Co., Ltd.	Other Receivables	Y	267,000	267,000	267,000	0.90	Short term financing	-	Business operation	-	None	-	2,824,391	11,297,563	Note 1
2	Bon Shin International Investment Co., Ltd.	Altus Technology Inc.	Other Receivables	Y	220,000	220,000	220,000	2.00	Short term financing	-	Business operation	-	None	-	2,066,143	8,264,572	Note 1
2	Bon Shin International Investment Co., Ltd.	Big Innovation Company Ltd.	Other Receivables	Y	25,000	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,066,143	8,264,572	Note 1
2	Bon Shin International Investment Co., Ltd.	Breaktime Inc.	Other Receivables	Y	49,000	49,000	49,000	0.90	Short term financing	-	Business operation	-	None	-	2,066,143	8,264,572	Note 1
2	Bon Shin International Investment Co., Ltd.	Jusda International Logistics (Taiwan) Co., Ltd	Other Receivables	Y	60,000	60,000	60,000	2.00	Short term financing	-	Business operation	-	None	-	2,066,143	8,264,572	Note 1
3	Premier Image Technology (China) Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	976,995	970,358	970,358	3.465	Short term financing	-	Business operation	-	None	-	2,353,314	2,353,314	Note 2
4	Foxconn Precision Components (Shenzhen) Co., Ltd.	Shenzhen Xunfeng Business Co., Ltd.	Other Receivables	N	140,906	-	-	N/A	Short term financing	-	Business operation	-	None	-	216,553	866,210	Note 2

													Collateral				
No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Item	Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
4	Foxconn Precision Components (Shenzhen) Co., Ltd.	Fujin Precision Industry (Shenzhen) Co., Ltd.	Other Receivables	Y	$ 836,627	$ 819,413	$ 819,413	3.465	Short term financing	$ -	Business operation	$ -	None	$ -	$ 4,331,051	$ 8,662,101	Note 2
5	Ur Materials (Shenzhen) Co., Ltd.	Ur Materials Technology (Guangzhou) Co., Ltd.	Other Receivables	Y	162,922	129,381	129,381	3.915	Short term financing	-	Business operation	-	None	-	2,387,557	4,775,114	Note 2
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Nanjing Futeng New Energy Automobile Technology Co., Ltd.	Other Receivables	Y	171,517	170,352	170,352	3.465	Short term financing	-	Business operation	-	None	-	252,258,664	504,517,329	Note 2
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Other Receivables	Y	564,486	560,651	560,651	4.235	Short term financing	-	Business operation	-	None	-	252,258,664	504,517,329	Note 2
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Other Receivables	Y	2,613,120	-	-	N/A	Short term financing	-	Business operation	-	None	-	252,258,664	504,517,329	Note 2
6	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	6,604,950	4,312,700	4,312,700	3.50	Short term financing	-	Business operation	-	None	-	252,258,664	504,517,329	Note 2
7	Fuhongyuan (Shenzhen) Environmental Technology Limited	Changchun Chentai Technology Co., Ltd.	Other Receivables	Y	30,823	30,189	30,189	3.465	Short term financing	-	Business operation	-	None	-	104,374	104,374	Note 2
7	Fuhongyuan (Shenzhen) Environmental Technology Limited	Changchun Leiguan Environmental Plastic Products Co., Ltd.	Other Receivables	Y	110,083	107,818	107,818	3.465	Short term financing	-	Business operation	-	None	-	521,872	1,043,743	Note 2
8	Jusda Supply Chain Management International Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables	Y	3,082,310	-	-	N/A	Short term financing	-	Business operation	-	None	-	4,845,346	9,690,692	Note 6

													Collateral				
No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Item	Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
8	Jusda Supply Chain Management International Co., Ltd.	Shandong Anjie Supply Chain Management Co., Ltd.	Other Receivables	N	$ 79,259	$ -	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ 4,845,346	$ 9,690,692	Note 6
8	Jusda Supply Chain Management International Co., Ltd.	Shanxi Kaopu Logistics Co., Ltd.	Other Receivables	Y	74,856	73,316	-	N/A	Short term financing	-	Business operation	-	None	-	4,845,346	9,690,692	Note 6
8	Jusda Supply Chain Management International Co., Ltd.	Xinjiang Kaopu Supply Chain Management Co., Ltd.	Other Receivables	Y	83,663	81,941	-	N/A	Short term financing	-	Business operation	-	None	-	4,845,346	9,690,692	Note 6
8	Jusda Supply Chain Management International Co., Ltd.	Inner Mongolia Kaopu Supply Chain Management Co., Ltd.	Other Receivables	Y	132,099	81,510	27,601	6.00	Short term financing	-	Business operation	-	The equity of Shanghai Topone Logistics Co., Ltd. held by a third party is pledged.	27,601	4,845,346	9,690,692	Note 6
8	Jusda Supply Chain Management International Co., Ltd.	Tianjin Kaopu Information Technology Co., Ltd.	Other Receivables	Y	158,519	96,389	96,389	6.00	Short term financing	-	Business operation	-	The equity of Shanghai Topone Logistics Co., Ltd. held by a third party is pledged.	96,389	4,845,346	9,690,692	Note 6
9	Zhengzhou Jusda Industrial Park Development Co., Ltd.	Shenzhen Fertile Plan International Logistics Co., Ltd.	Other Receivables	Y	290,618	284,638	284,638	3.465	Short term financing	-	Business operation	-	None	-	642,556	1,285,112	Note 2
10	Jusda International Limited	Jusda Supply China Management Corporation	Other Receivables	Y	34,068	-	-	N/A	Short term financing	-	Business operation	-	None	-	4,273,413	8,546,827	Note 2
10	Jusda International Limited	Jusda Europe S.R.O.	Other Receivables	Y	99,365	69,650	69,650	0.90	Short term financing	-	Business operation	-	None	-	4,273,413	8,546,827	Note 2
10	Jusda International Limited	Jusda Supply China Management Mexico., S. De R.L De C.V	Other Receivables	Y	105,868	105,868	78,008	0.9-1.09	Short term financing	-	Business operation	-	None	-	4,273,413	8,546,827	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
11	Jusda Europe S.R.O.	Jusda NL, B.V.	Other Receivables	Y	$ 30,933	$ 29,835	$ 29,835	0.60	Short term financing	$ -	Business operation	$ -	None	$ -	$ 141,000	$ 282,001	Note 2
12	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Hongqing Precision Machinery Co., Ltd.	Other Receivables	Y	440,330	431,270	431,270	3.85	Short term financing	-	Business operation	-	None	-	17,368,803	34,737,605	Note 2
13	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Beijing Hengyu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	154,996	151,807	151,807	4.00	Short term financing	-	Business operation	-	None	-	1,629,199	6,516,795	Note 2
13	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	2,201,650	2,156,350	2,156,350	3.00	Short term financing	-	Business operation	-	None	-	32,583,975	65,167,950	Note 2
13	Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	4,623,465	4,528,335	4,528,335	2.500-3.000	Short term financing	-	Business operation	-	None	-	32,583,975	65,167,950	Note 2
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Precision Electronics (Yantai) Co., Ltd.	Other Receivables	Y	2,811,190	2,516,028	2,516,028	0.3-3.0	Short term financing	-	Business operation	-	None	-	82,641,501	165,283,003	Note 2
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	2,201,650	-	-	N/A	Short term financing	-	Business operation	-	None	-	82,641,501	165,283,003	Note 2
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Other Receivables	Y	4,702,193	-	-	N/A	Short term financing	-	Business operation	-	None	-	82,641,501	165,283,003	Note 2
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	260,532	258,762	258,762	3.00	Short term financing	-	Business operation	-	None	-	82,641,501	165,283,003	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
14	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongyi PV Technology Co., Ltd.	Other Receivables	Y	$ 434,220	$ 431,270	$ 431,270	3.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ 82,641,501	$ 165,283,003	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Fuyang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	2,069,551	1,962,279	1,962,279	3.465	Short term financing	-	Business operation	-	None	-	255,248,684	510,497,367	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Shandong Chengshang Energy Co., Ltd.	Other Receivables	Y	396,297	-	-	N/A	Short term financing	-	Business operation	-	None	-	255,248,684	510,497,367	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Dongyi PV Technology Co., Ltd.	Other Receivables	Y	440,330	-	-	N/A	Short term financing	-	Business operation	-	None	-	255,248,684	510,497,367	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Inner Mongolia Xin Jin Photovoltaic Technology Co., Ltd.	Other Receivables	Y	656,092	-	-	N/A	Short term financing	-	Business operation	-	None	-	255,248,684	510,497,367	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	First Special Material (Henan) Limited	Other Receivables	Y	132,099	129,381	129,381	3.915	Short term financing	-	Business operation	-	None	-	255,248,684	510,497,367	Note 2
15	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Other Receivables	Y	2,201,650	2,156,350	2,156,350	3.465	Short term financing	-	Business operation	-	None	-	255,248,684	510,497,367	Note 2
16	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables	Y	998,900	975,100	975,100	1.40	Short term financing	-	Business operation	-	None	-	89,501,555	179,003,110	Note 2
17	Fujin Precision Industrial (Jincheng) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	4,403,300	4,312,700	4,312,700	3.00	Short term financing	-	Business operation	-	None	-	68,491,153	136,982,306	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
17	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jin Photovoltaic Technology Co., Ltd.	Other Receivables	Y	$ 629,619	$ 625,342	$ 625,342	3.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ 68,491,153	$ 136,982,306	Note 2
17	Fujin Precision Industrial (Jincheng) Co., Ltd.	WWW (Jincheng) Co., Ltd.	Other Receivables	Y	1,805,353	1,768,207	1,768,207	3.00	Short term financing	-	Business operation	-	None	-	68,491,153	136,982,306	Note 2
17	Fujin Precision Industrial (Jincheng) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Other Receivables	Y	4,355,200	4,312,700	4,312,700	2.80	Short term financing	-	Business operation	-	None	-	68,491,153	136,982,306	Note 2
18	Guizhou Funayuanchuang Technology Co., Ltd	Tianjin Funayuanchuang Technology Co., Ltd.	Other Receivables	Y	57,243	-	-	N/A	Short term financing	-	Debt repayment	-	None	-	1,392,659	2,785,318	Note 2
19	Foxconn (Far East) Limited	Foxconn Singapore Pte. Lte.	Other Receivables	Y	2,507,400	2,507,400	2,507,400	0.00	Short term financing	-	Business operation	-	None	-	2,599,114,274	5,198,228,548	Note 2
19	Foxconn (Far East) Limited	PCE Paragon Solutions KFT.	Other Receivables	Y	2,014,924	-	-	N/A	Short term financing	-	Business operation	-	None	-	2,599,114,274	5,198,228,548	Note 2
19	Foxconn (Far East) Limited	Big Innovation Holdings Limited	Other Receivables	Y	278,932	6,269	6,269	0.00	Short term financing	-	Business operation	-	None	-	2,599,114,274	5,198,228,548	Note 2
19	Foxconn (Far East) Limited	Fukang Technology Company Limited	Other Receivables	Y	9,775,500	9,751,000	9,751,000	0.00	Short term financing	-	Business operation	-	None	-	2,599,114,274	5,198,228,548	Note 2
20	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,596,999	5,499,198	5,499,198	0-5.000	Short term financing	-	Business operation	-	None	-	260,661,914	521,323,828	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
21	Smart Technologies Corp.	Smart Technologies ULC	Other Receivables	Y	$ 577,935	$ 564,165	$ 564,165	0.18	Short term financing	$ -	Business operation	$ -	None	$ -	$ 260,661,914	$ 521,323,828	Note 2
22	Smart Technologies ULC	Smart Technologies (China) Co., Ltd.	Other Receivables	Y	56,362	55,203	10,473	1.00	Short term financing	-	Business operation	-	None	-	260,661,914	521,323,828	Note 2
23	PCE Paragon Solutions KFT.	Foxconn Europe Digital Solutions S.R.O.	Other Receivables	Y	39,956	39,004	39,004	0.9505	Short term financing	-	Business operation	-	None	-	65,092,461	130,184,923	Note 2
24	Fuyu Electronical Technology (Huaian) Co., Ltd.	Fumeng Electronical Technology (Heze) Co., Ltd.	Other Receivables	Y	176,132	172,508	172,508	3.915	Short term financing	-	Business operation	-	None	-	2,305,697	4,611,394	Note 3
25	Shunsin Technology (Samoa) Corporation Limited	Shunsin Technology Holdings Limited	Other Receivables	Y	704,528	411,216	411,216	0.00	Short term financing	-	Business operation	-	None	-	4,873,174	4,873,174	Note 4
26	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,409,056	1,380,064	1,380,064	3.465	Short term financing	-	Business operation	-	None	-	23,633,727	47,267,454	Note 5
26	FIH Precision Component (Beijing) Co., Ltd.	FIH (Tianjin) Precision Industry Co., Ltd.	Other Receivables	Y	3,752,049	3,752,049	3,752,049	3.465-3.85	Short term financing	-	Business operation	-	None	-	23,633,727	47,267,454	Note 5
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Mobile Drive Technology Co., Ltd.	Other Receivables	Y	13,210	12,938	12,938	3.465	Short term financing	-	Business operation	-	None	-	31,409,454	62,818,908	Note 5
27	FIH Precision Electronics (Lang Fang) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Other Receivables	Y	440,330	431,270	431,270	3.465	Short term financing	-	Business operation	-	None	-	31,409,454	62,818,908	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
28	FIH Mobile Limited	Fushan Technology (Vietnam) Limited Liability Company	Other Receivables	Y	$ 856,200	$ 557,200	$ 557,200	0.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ 5,695,368	$ 22,781,472	Note 5
28	FIH Mobile Limited	TNS Limited	Other Receivables	Y	2,927,276	2,857,530	2,857,530	0.00	Short term financing	-	Business operation	-	None	-	5,695,368	22,781,472	Note 5
28	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,132,539	3,057,903	3,057,903	0.00	Short term financing	-	Business operation	-	None	-	5,695,368	22,781,472	Note 5
29	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Other Receivables	Y	1,100,825	948,794	948,794	3.465	Short term financing	-	Business operation	-	None	-	42,160,314	84,320,627	Note 2
30	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	1,761,320	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
30	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	3,962,970	3,881,430	3,881,430	3.465	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
31	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	1,761,320	1,725,080	1,725,080	3.465	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
31	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Other Receivables	Y	3,082,310	3,018,890	3,018,890	3.915	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
31	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	11,008,250	6,037,780	6,037,780	3.465	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
32	Henan Yuzhan Technology Limited	Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Other Receivables	Y	$ 2,201,650	$ 1,293,810	$ -	N/A	Short term financing	$ -	Business operation	$ -	None	$ -	$ 91,570,114	$ 183,140,227	Note 7
33	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	1,320,990	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
33	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Other Receivables	Y	5,724,290	5,606,510	5,606,510	3.465	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
34	IPL International Limited	Foxconn Technology CZ	Other Receivables	Y	1,855,100	1,810,900	1,810,900	0.00	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
34	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	4,138,300	4,039,700	4,039,700	0.00	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
34	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	11,701,400	11,422,600	11,422,600	0.00	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
34	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	16,437,400	16,437,400	16,437,400	0.75-0.98	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
34	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Other Receivables	Y	29,525,600	27,581,400	27,581,400	0.00	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
35	Foxconn CZ S.R.O.	SafeDx S.R.O.	Other Receivables	Y	38,250	37,625	37,625	0.60	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
35	Foxconn CZ S.R.O.	Foxconn Technology CZ	Other Receivables	Y	$ 1,141,600	$ 1,114,400	$ 1,114,400	0.942	Short term financing	$ -	Business operation	$ -	None	$ -	$ 91,570,114	$ 183,140,227	Note 7
36	Cloud Network Technology Kft.	FII USA Inc.	Other Receivables	Y	7,438,620	7,438,620	7,438,620	0.75-0.91	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
37	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Langfang Yuzhan Technology Limited	Other Receivables	Y	66,050	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
38	Jinchen Hongren Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Other Receivables	Y	440,330	-	-	N/A	Short term financing	-	Business operation	-	None	-	91,570,114	183,140,227	Note 7
39	Sharp Jusda Logistics Corporation	Sharp Jusda Logistics Operation (Thailand) Co., Ltd.	Other Receivables	Y	5,921	2,345	2,345	1.20	Short term financing	-	Business operation	-	None	-	76,940	307,759	Note 2
40	Fenix Industria de Eletronicos Ltda.	Foxconn Moebg Industria De Eletronicos Ltda.	Other Receivables	Y	280,130	280,130	280,130	0.00	Short term financing	-	Business operation	-	None	-	1,617,037	3,234,074	Note 2
41	FIH Co., Ltd.	Mobile Drive Technology Co., Ltd.	Other Receivables	Y	80,000	80,000	80,000	2.366	Short term financing	-	Business operation	-	None	-	170,092	680,369	Note 5
42	Foxconn Singapore Pte Ltd.	Fukang Technology Company Limited	Other Receivables	Y	2,283,200	2,228,800	2,228,800	0.00	Short term financing	-	Purchase of land	-	None	-	44,336,556	88,673,111	Note 2
42	Foxconn Singapore Pte Ltd.	Competition Team Technology (Vietnam) Company Limited	Other Receivables	Y	2,507,400	2,507,400	2,507,400	0.00	Short term financing	-	Business operation	-	None	-	44,336,556	88,673,111	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2021	Balance at June 30, 2021	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
43	Foxconn Brazil Industria e Comercio Ltda	Foxconn MOEBG Industria De Eletronicos Ltda.	Other Receivables	Y	$ 1,232,572	$ 1,232,572	$ 1,232,572	0.00	Short term financing	$ -	Business operation	$ -	None	$ -	$ 17,303,801	$ 34,607,601	Note 2
44	Shunyun Technology Holdings Limited	ShunYun Technology (HaNoi, Vietnam) Limited	Other Receivables	Y	97,510	97,510	97,510	0.50	Short term financing	-	Business operation	-	None	-	146,357	292,714	Note 4

Note 1: 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 2: The policy for loans granted mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 200% of the net assets value of lender.

The policy for loans granted by subsidiaries to the company is as follows: ceiling on total loans granted by a subsidiary is 40% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 10% of the net assets value of lender.

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

Note 3: 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 4: The policy for loans granted by Shunsin Technology Holdings Limited is as follows: ceiling on total loans to all parties is 40% of the net assets value of Shunsin Technology Holdings Limited; limit on loans to a single party is 10% of the net assets value of Shunsin Technology Holdings Limited.

The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an subsidiary to a single party is 200% of the net assets value of lender. The policy for loans granted by overseas subsidiaries of which Shunsin Technology Holdings Limited directly or indirectly holds 100% of their voting shares to Shunsin Technology Holdings Limited is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender.

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

The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an subsidiary to a single party is 200% of the net assets value of lender.

Note 6: The policy for loans granted by Jusda Supply Chain Management International Co., Ltd. is as follows: ceiling on total loans to all parties is 60% of the net assets value of lender; limit on loans to a single party is 30% of the net assets value of lender.

Note 7: The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII.

The policy for loans granted by subsidiaries of FII loan to FII is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 40% of the net assets value of lender.

The policy for loans granted by the subsidiaries of FII to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 10% of the net assets value of lender.

Note 8: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

June 30, 2021

Table 2

Expressed in thousands of TWD

(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2021	Outstanding endorsement/ guarantee amount at June 30, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Limited	Note 2	$ 651,654,786	$ 8,366,270	$ 1,725,080	$ -	$ -	0.13	$ 1,303,309,571	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	Note 2	651,654,786	5,155,500	4,972,500	2,751,450	-	0.38	1,303,309,571	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	Note 2	651,654,786	37,250,400	27,860,000	27,860,000	-	2.14	1,303,309,571	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	AFE Inc,	Note 2	651,654,786	31,358,325	30,611,175	30,611,175	-	2.35	1,303,309,571	Y	N	N	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Fuyu Real Estate (Shanghai) Co., Ltd.	Note 2	651,654,786	499,450	487,550	487,550	-	0.04	1,303,309,571	Y	N	Y	Note 4、9
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Note 2	651,654,786	114,160,000	111,440,000	69,199,800	-	8.55	1,303,309,571	Y	N	N	Note 4、9
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao Yufu Precision Technology Co., Ltd.	Note 2	127,624,342	6,622,381	6,035,948	6,035,948	-	0.46	127,624,342	N	N	Y	Note 5、9
2	Jusda International Limited	Jusda Europe S.R.O.	Note 2	2,136,707	358,318	345,599	345,599	-	0.03	2,136,707	N	N	N	Note 6、9
3	Smart Technologies Inc.	Smart Technologies ULC	Note 2	260,661,914	1,284,300	1,253,700	835,800	-	0.10	651,654,786	N	N	N	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Chengdu Yipu Logistics Co., Ltd.	Note 2	721,556	2,876	1,878	1,878	-	0.00	721,556	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Shandong Wangliu Logistics Co., Ltd.	Note 2	721,556	3,193	1,878	1,878	-	0.00	721,556	N	N	Y	Note 6、9

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

June 30, 2021

Table 2

Expressed in thousands of TWD

(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2021	Outstanding endorsement/ guarantee amount at June 30, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
4	Shanghai Topone Logistics Co., Ltd.	Wuhan Topone Logistics Co., Ltd.	Note 2	$ 721,556	$ 7,707	$ 5,032	$ 5,032	$ -	0.00	$ 721,556	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Guangzhou Wangliu Logistics Co., Ltd.	Note 2	721,556	14,725	9,802	9,802	-	0.00	721,556	N	N	Y	Note 6、9
4	Shanghai Topone Logistics Co., Ltd.	Xi'An Topone Logistics Co., Ltd.	Note 2	721,556	17,747	11,106	11,106	-	0.00	721,556	N	N	Y	Note 6、9
5	PCE Paragon Solutions KFT.	Cloud Network Technology Kft.	Note 2	32,546,231	71,121	1,023	1,023	-	0.00	32,546,231	N	N	N	Note 9
6	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Note 2	65,711,703	55,041	-	-	-	0.00	65,711,703	N	N	Y	Note 5、9
7	ShunSin Technology (Zhongshan) Limited	ShunYun Technology (Zhongshan) Limited	Note 2	9,403,338	52,840	51,752	51,752	51,752	0.00	9,403,338	N	N	Y	Note 9
8	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Note 2	228,925,284	30,723,000	30,646,000	16,716,000	-	2.35	457,850,568	N	N	N	Note 6、9
9	FIH Mobile Limited	FIH (Hong Kong) Limited	Note 2	57,023,723	8,517,000	4,875,500	-	-	0.37	57,023,723	N	N	N	Note 7、9
10	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	Note 3	3,410,682	2,197,580	2,145,220	-	2,145,220	0.16	6,821,365	N	N	N	Note 7、9
11	S&B Industry, Inc.	FIH (Hong Kong) Limited	Note 3	2,340,247	698,250	696,500	-	696,500	0.05	4,680,495	N	N	N	Note 7、9
12	Great Promote Limited	FIH (Hong Kong) Limited	Note 3	1,393,836	279,300	278,600	-	278,600	0.02	2,787,671	N	N	N	Note 7、9
13	Extra High Enterprises Limited	FIH (Hong Kong) Limited	Note 3	823,268	363,090	362,180	-	362,180	0.03	1,646,536	N	N	N	Note 7、9

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

June 30, 2021

Table 2

Expressed in thousands of TWD

(Except as otherwise indicated)

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2021	Outstanding endorsement/ guarantee amount at June 30, 2021	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China	Footnote
14	Foxconn (Far East) Limited	Foxconn Slovakia, Spol. S.R.O.	Note 3	$ 1,299,557,137	$ 8,379,000	$ 8,358,000	$ -	$ -	0.64	$ 1,299,557,137	N	N	N	Note 8、9

Note 1: Having business relationship.

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

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

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

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

Note 5: The total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of 100% of the endorser/guarantor's net assets.

Note 6: The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of the Company’s net assets, and for a single party should not be in excess of 20% of the Company’s net assets.

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

The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. and its subsidiary to others should not be in excess of the endorser/guarantor's net assets, and for a single party should not be in excess of the endorser/guarantor's net assets.

Note 7: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry S.A. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. mutually endorse their bank debts and share the limit.

Among them, the ceiling on the total amount of endorsements/ guarantees provided by FIH Mobile Limited is 100% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value.

The ceiling on the total amount of endorsements/ guarantees provided by FIH Mexico Industry S.A. de C.V., FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value.

The 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	57,023,723	57,023,723
FIH Mexico Industry S.A. de C.V.	3,410,682	6,821,364
S&B Industry, Inc.	2,340,247	4,680,494
Great Promote Limited	1,393,836	2,787,672
Eliteday Enterprises Limited	15,976	31,952
Extra High Enterprises Limited	823,268	1,646,536
FIH Co., Ltd.	1,610,106	3,220,212
FIH (Hong Kong) Limited	-	-

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.

Note 8: Foxconn (Far East) Limited endorse the bank debts for Foxconn Singapore Pte. Ltd., Foxconn Slovakia, Spol. S.R.O., Competition Team Ireland Ltd., and eCMMS Precision Singapore Pte.Ltd. The ceiling on the total amount of endorsements/ guarantees is USD 3 billion. Since there is no company has incurred bank debts, Foxconn Slovakia, Spol. S.R.O. acts as the representative of the guarantee to disclose.

When the company actually incurs bank debts, the actual amount of debts will be disclosed.

Note 9: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

June 30, 2021

Table 3

Expressed in thousands of TWD

(Except as otherwise indicated)

				As of June 30, 2021				
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.	Common Stock of Innolux Co., Ltd.	Other related party	(1)	147,965	$ 3,070,281	1	$ 3,070,281	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	5,180	192,178	8	192,178	
〃	Common Stock of Shieh Yong Investment Co., Ltd.	None	(1)	11,562	263,194	2	263,194	
〃	Others (Note 3)	None	(1)	-	74,392	-	74,392	
Bon Shin International Investment Co., Ltd. and subsidiaries	Common Stock of Simplo Technology Co., Ltd.	None	(1)	7,730	2,775,231	4	2,775,231	
〃	Common Stock of UVAT Technology Co., Ltd.	None	(1)	4,064	231,221	10	231,221	
〃	Common Stock of AES Holding Co., Ltd.	None	(1)	266	242,187	4	242,187	
〃	Common Stock of Mitac International Corporation	None	(1)	4,221	114,031	1	114,031	
〃	Others (Note 3)		(1)	-	79,967	-	79,967	
Hon Yuan International Investment Co., Ltd.	Common Stock of Usun Technology Co., Ltd.	None	(1)	784	29,086	1	29,086	
〃	Others (Note 3)	None	(1)	-	256	-	256	
Lin Yih International Investment Co., Ltd. and subsidiaries	Common Stock of Waltop International Corporation	None	(1)	22	256	-	256	
〃	Others (Note 3)	None	(1)	-	872	-	872	
Hyield Venture Capital Co., Ltd. and subsidiaries	Common Stock of Innolux Co., Ltd.	Other related party	(1)	176,311	3,658,458	2	3,658,458	
〃	Common Stock of Microelectronics Technology Inc.	None	(1)	7,616	380,776	3	380,776	
〃	Common Stock of Simplo Technology Co., Ltd.	None	(1)	8,215	2,949,064	4	2,949,064	
〃	Common Stock of Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,261,373	1	3,261,373	
〃	Common Stock of Usun Technology Co., Ltd.	None	(1)	3,836	142,316	6	142,316	
〃	Common Stock of Tai Tung Communication Co., Ltd.	None	(1)	4,304	76,173	3	76,173	
〃	Common Stock of AES Holding Co., Ltd.	None	(1)	283	257,357	4	257,357	
〃	Gigasolar Material Corporation	None	(1)	8,000	1,269,440	12	1,269,440	
〃	Yonglin Life Technology Fund I, L. P.	None	(2)	-	179,210	-	179,210	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of June 30, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hyield Venture Capital Co., Ltd. and subsidiaries	Others (Note 3)	None	(1)(2)	-	$ 214,498	-	$ 214,498	
Hongqi Venture Capital Co., Ltd. and subsidiaries	Waltop International Corporation	None	(1)	22	256	-	256	
Foxconn (Far East) Limited and subsidiaries	Digital Currency Group, Inc.	None	(1)	9	896,166	1	896,166	
〃	Common Stock of Cloudminds Technologies Co., Ltd.	None	(1)	-	339,892	1	339,892	
〃	Galaxy Digital Holdings Ltd.	None	(1)	4,537	2,542,096	7	2,542,096	
〃	Berkeley Lights, LLC	None	(1)	270	337,110	-	337,110	
〃	Nano-X Imaging Ltd.	None	(1)	313	279,035	-	279,035	
〃	Common Stock of HMD Global Oy	None	(1)	313	4,374,020	-	4,374,020	
〃	Hopu-Arm Innovation Fund, L.P.	None	(2)	-	423,850	-	423,850	
〃	IDG China Capital Fund III L.P.	None	(2)	-	3,258,623	-	3,258,623	
〃	Dongguan U-Bond Material Technology Co., Ltd.	None	(1)	2,750	129,140	4	129,140	
〃	ZAP Medical System, Ltd.	None	(1)	18	155,810	1	155,810	
〃	Megvii AI Technology	None	(1)	2,276	1,345,479	-	1,345,479	
〃	Keyssa, Inc.	None	(1)	-	73,272	-	73,272	
〃	Molekule Inc.	None	(1)	-	136,514	-	136,514	
〃	Moran Cognitive Technology (Cayman) Limited	None	(1)	16,993	273,314	-	273,314	
〃	Nanoplus Technology Ltd.	None	(1)	12,383	208,654	9	208,654	
〃	Viu International Limited	None	(1)	3,000	733,162	-	733,162	
〃	Common Stock of SK Holding Co., Ltd.	None	(1)	120,000	17,354,342	-	17,354,342	
〃	Skycus China Fund, L.P.	None	(2)	-	2,069,575	5	2,069,575	
〃	Softbank Vision Fund L.P.	None	(2)	-	24,671,075	1	24,671,075	
〃	Best Educational Organization	None	(2)	-	107,095	-	107,095	
〃	Common Stock of Vizio Holding Corporation	None	(1)	-	3,069,022	9	3,069,022	
〃	Visionnaire Ventures Fund II, L.P.	None	(2)	-	465,601	-	465,601	
〃	Xiaoju Kuaizhi Inc.	None	(1)	3,136	4,570,459	-	4,570,459	
〃	Beijing-based Pensees Technology Co., Ltd.	None	(1)	-	45,662	4	45,662	
〃	Common Stock of Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	4,964,386	17	4,964,386	
〃	Shenzhen Yuto Packaging Technology Co., Ltd.	None	(1)	30,650	3,924,489	-	3,924,489	
〃	Contemporary Amperex Technology Co., Limited	None	(1)	16,100	37,132,574	1	37,132,574	
〃	Asia-IO Holdings Limited	None	(1)	-	348,250	-	348,250	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of June 30, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	China Unicom Smart Connection Technology Co., Ltd.	None	(1)	-	$ 193,982	3	$ 193,982	
〃	Artificial Intelligent Speech Co., Ltd.	None	(1)	-	215,635	1	215,635	
〃	Figure Technologies Inc.	None	(1)	2,403	170,062	2	170,062	
〃	Ningbo Radi-Cool Advanced Energy Technologies Co., Ltd.	None	(1)	-	52,121	3	52,121	
〃	Jinan Fujie industrial investment fund partnership (limited partnership)	None	(2)	-	339,852	-	339,852	
〃	Plume Design, Inc.	None	(1)	-	542,959	-	542,959	
〃	Nuwa Robotics Corporation	None	(1)	-	111,438	-	111,438	
〃	Airspan Network Inc.	None	(1)	-	195,005	-	195,005	
〃	AutoCore Intelligence Technology (Nanjing) Co., Ltd.	None	(1)	-	172,508	-	172,508	
〃	Livingstone Fund L.P.	None	(2)	-	180,352	-	180,352	
〃	China Harmony New Energy Auto Holding Ltd.	None	(2)	128,734	1,575,232	8	1,575,232	
〃	Suzhou Xindalu Precision Technology Co. Ltd.	None	(1)	-	117,341	-	117,341	
〃	Luster LightTech Group Co., Ltd.	None	(1)	3,931	1,078,175	-	1,078,175	
〃	Pegasus Holdings Limited	None	(2)	-	119,102	-	119,102	
〃	IDG Breyer Capital Fund L.P.	None	(2)	-	7,925,329	-	7,925,329	
〃	Wise Road Industry Investment Fund I, L.P.	None	(2)	-	218,423	-	218,423	
〃	Others (Note 3)	None	(1)(2)	-	9,065,268	-	9,065,268	
〃	Finance Trust Peng Yun Tian Hua Collection Fund Trust	None	(3)	-	9,056,670	-	9,056,670	
Foxconn Holding Limited and subsidiaries	500 Startups III, L.P.	None	(2)	-	258,495	6	258,495	
〃	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	1,446,112	-	1,446,112	
〃	Airspan Networks Inc.	None	(1)	99	18,730	-	18,730	
〃	Prefer Stock of Cloudminds Technologies Co., Ltd.	None	(1)	6,206	654,970	-	654,970	
〃	Globant S.A. (GLOB)	None	(1)	45	275,757	-	275,757	
〃	GVFX1 L.P.	None	(2)	-	308,049	-	308,049	
〃	Sinovation Fund III, L.P.	None	(2)	-	1,567,786	-	1,567,786	
〃	Innovation Works Development Fund. L.P.	None	(2)	-	900,632	9	900,632	
〃	Innovation Works Limited	None	(1)	2,600	125,503	-	125,503	
〃	Inuitive Ltd.	None	(1)	1,233	176,490	-	176,490	
〃	Kinova, Inc.	None	(1)	3,000	168,650	-	168,650	
〃	Keyssa, Inc.	None	(1)	1,826	-	-	-	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of June 30, 2021 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn Holding Limited and subsidiaries	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	$ 706,561	-	$ 706,561	
″	Playground Global, LLC	None	(2)	-	154,097	-	154,097	
″	Playground Ventures II, L.P.	None	(2)	-	3,898,090	-	3,898,090	
″	Playground Ventures, L.P.	None	(2)	-	3,365,753	-	3,365,753	
″	Riverwood Capital Partners L.P.	None	(2)	-	213,218	-	213,218	
″	Silverlink Capital, L.P.	None	(2)	-	4,598,879	-	4,598,879	
″	Sinovation Fund IV, L.P.	None	(2)	-	959,472	-	959,472	
″	Softbank Vision Fund L.P.	None	(2)	-	24,671,075	-	24,671,075	
″	TJ 2015 Fund L.P.	None	(2)	-	860,640	-	860,640	
″	Translink Capital Partners II, L.P.	None	(2)	-	113,489	-	113,489	
″	Translink Capital Partners III, L.P.	None	(2)	-	494,760	-	494,760	
″	Translink Capital Partners IV, L.P.	None	(2)	-	249,592	-	249,592	
″	WRV II-A, L.P.	None	(2)	-	2,064,232	-	2,064,232	
″	WRVI Capital III, L.P.	None	(2)	-	1,070,992	-	1,070,992	
″	Devialet SA	None	(1)	41	264,983	-	264,983	
″	Others (Note 3)	None	(1)(2)	-	715,746	-	715,746	
Margini Holdings Limited-B.V.I. and subsidiaries	IDG Breyer Capital Fund L.P.	None	(2)	-	151,237	-	151,237	
Foxconn Singapore Pte. Ltd.	Others (Note 3)	None	(2)	-	68,343	-	68,343	

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the six-month period ended June 30, 2021

Table 4

Expressed in thousands

(Except as otherwise indicated)

						Balance as at January 1, 2021		Addition		Disposal				Balance as at June 30, 2021	
Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Limited	Note 1	Foxconn Holding Ltd.	Note 7	USD	1,521,952	$ 1,521,952	39,116	$ 39,116	-	$ -	$ -	$ -	1,561,068	$ 1,561,068
Hyield Venture Capital Co., Ltd.	Giga Solar Material Corporation	Note 2, 5	-	-	TWD	-	-	8,000	1,269,440	-	-	-	-	8,000	1,269,440
Foxconn (Far East) Limited and Subsidiaries	Cybertan Technology Corporation	Note 1	Szitic (H.K.) Commercial Property Company Limited	Note 7	RMB	226,553	1,611,185	-	-	34,312	-	339,178	113,000	192,241	1,518,741
″	IDG Breyer Capital Fund L.P.	Note 3, 5	-	-	USD	-	187,109	-	112,140	-	-	-	-	-	284,470
″	Softbank Vision Fund L.P.	Note 3, 5	-	-	USD	-	834,418	-	39,115	-	-	-	-	-	885,538
″	Tianjin Aiqi Honghai Haihe Smart Travel Equity Investment Fund Partnership	Note 2, 5	-	-	RMB	-	1,174,845	-	235,000	-	-	-	-	-	1,409,845
″	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	1,100,000	-	-	-	235,400	200,000	35,400	-	900,000
″	Finance Trust Peng Yun Tian Hua Collection Fund Trust	Note 4	-	-	RMB	-	1,500,000	-	-	-	388,500	300,000	88,500	-	1,200,000
Foxconn Holding Limited	Sinovation Fund IV L.P.	Note 3, 5	-	-	USD	-	25,022	-	10,750	-	-	-	-	-	34,439
″	Softbank Vision Fund L.P.	Note 3, 5	-	-	USD	-	834,418	-	39,115	-	-	-	-	-	885,538
″	Berkeley Lights, LLC (BLI)	Note 2, 5	-	-	USD	-	-	270	12,100	-	-	-	-	270	12,100
″	Playground Ventures II, L.P.	Note 3, 5	-	-	USD	-	101,312	-	13,400	-	-	-	-	-	78,803

Investor	Marketable securities	General ledger account	Counterparty (Note 6)	Relationship with the investor (Note 6)	Transaction currency	Balance as at January 1, 2021		Addition		Disposal				Balance as at June 30, 2021	
						Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Amount	Number of shares (in thousand shares)	Selling price	Book value	Gain (loss) on disposal	Number of shares (in thousand shares)	Amount
Foxocnn Singapore Pte. Ltd.	Dagang Nexchange Berhad	Note 2, 5	-	-	MYR	-	$ -	120,000	$ 20,372	-	$ -	$ -	$ -	120,000	$ 20,372

Note 1: Code of general ledger account is "investments accounted for under equity method".

Note 2: Code of general ledger account is "financial assets at fair value through other comprehensive income".

Note 3: Code of general ledger account is "financial assets at fair value through profit or loss".

Note 4: Code of general ledger account is "financial assets at amortized cost". The disposal gain and loss is from interest income.

Note 5: The total amount of the Group's acquisition or sale of the same security is reaching NT$300 million or more.

Note 6: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leaves the columns blank.

Note 7: The counterparty is a subsidiary of the Company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Acquisition of real estate reaching NT$300 million or 20% of paid-in capital or more

For the six-month period ended June 30, 2021

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	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 USA Inc.	Plants and data centers	March 18, 2021	USD	$ 77,629,030	Paid in full	AFE, Inc.	Sister company	Not applicable	Not applicable	Not applicable	Not applicable	Book Value	Utilization of the Group's assets	None

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Disposal of real estate reaching NT$300 million or 20% of paid-in capital or more

For the six-month period ended June 30, 2021

Table 6

Expressed in thousands of TWD

(Except as otherwise indicated)

Disposed of by	Real estate	Date of the event	Date of acquisition	Book value	Transaction amount	Status of collection	Gain (loss) on disposal	Counterparty	Relationship	Purpose of disposal	Basis or reference used in setting the price	Other commitments
AFE, Inc.	Plants and data centers	March 18, 2021	Not applicable (Note)	USD $77,307,060	USD $77,629,030	Received in full	USD $321,970	FII USA Inc.	Sister company	March 18, 2021	Book Value	None

Note: The plants and data centers were constructed by AFE, Inc. in 2019.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the six-month period ended June 30, 2021

Expressed in thousands of TWD

Table 7

(Except as otherwise indicated)

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	$ 6,152,173	-	Payment term 45~90 days	Note 1	Note 1	$ 83,716,435	15	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	307,026	-	Payment term 45 days	Note 1	Note 1	-	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	7,616,400	-	Payment term 90 days	Note 1	Note 1	7,741,259	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	Sales	555,096	-	Payment term 90 days	Note 1	Note 1	330,725	-	
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	Sales	272,525	-	Payment term 90 days	Note 1	Note 1	159,122	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	776,484	-	Payment term 90 days	Note 1	Note 1	366,136	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	1,034,994	-	Payment term 60 days	Note 1	Note 1	619,026	-	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	968,264	-	Net 90 days	Note 1	Note 1	565,041	-	
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	Sales	411,958	-	Payment term 90 days	Note 1	Note 1	273,982	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	3,921,577	-	Payment term 60 days	Note 1	Note 1	494,631	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	690,578	-	Payment term 45~90 days	Note 1	Note 1	222,724	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	200,616	-	Payment term 90 days	Note 1	Note 1	183,703	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Sales	1,132,301	-	Payment term 90 days	Note 1	Note 1	438,514	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	355,262	-	Payment term 30~90 days	Note 1	Note 1	97,006	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	866,058,138	53	Payment term 30~90 days	Note 1	Note 1	(381,113,502)	(48)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiary	Purchases	24,649,765	1	Payment term 90 days	Note 1	Note 1	(12,158,691)	(2)	Note 2
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Purchases	7,326,758	-	Payment term 30~90 days	Note 1	Note 1	(3,264,242)	-	Note 2

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	$ 184,767,499	11	Payment term 90 days	Note 1	Note 1	($ 109,199,185)	(14)	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	708,967	-	Net 30 days	Note 1	Note 1	(363,194)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Purchases	1,214,219	-	Payment term 90 days	Note 1	Note 1	(687,314)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	137,162	-	Payment term 90 days	Note 1	Note 1	(136,023)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Co.	Affiliate	Purchases	326,352	-	Payment term 90 days	Note 1	Note 1	(148,295)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Purchases	1,447,655	-	Net 30 days	Note 1	Note 1	(704,454)	-	
Hon Hai Precision Industry Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	414,707	-	Net 30 days	Note 1	Note 1	(270,806)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Purchases	497,426	-	Net 30 days	Note 1	Note 1	(196,612)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	404,908	-	Payment term 60 days	Note 1	Note 1	(320,057)	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing and molding costs	438,560	83	-	Note 1	Note 1	(2,900,496) (Shown as other payables)	(38)	
Shunsin Technology (Zhong Shan) Co., Ltd.	Shunsin Technology Holdings Limited	Subsidiary	Sales	494,743	31	Payment term 45 days	Note 1	Note 1	565,593	53	
Shunsin Technology (Zhong Shan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	798,042	50	Payment term 45 days	Note 1	Note 1	282,059	26	
Shunsin Technology (Zhong Shan) Co., Ltd.	Shunyun Technology (Zhongshan) Limited	Subsidiary	Sales	139,398	9	Payment term 60 days	Note 1	Note 1	174,507	16	
Shanghai Futaitong International Logistics Co.,Ltd.	Sharp Office Equipments (Changshu) Co., Ltd.	Affiliate	Sales	102,778	20	Net 30 days	Note 1	Note 1	14,014	8	
Ambit Microsystem (Shanghai) Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	408,094	4	Net 60 days	Note 1	Note 1	37,878	1	
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,093,888	32	Net 60 days	Note 1	Note 1	1,501,179	24	
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	7,107,909	15	Payment term 90 days	Note 1	Note 1	3,064,107	12	
Ingrasys Technology Co., Ltd.	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	113,063	-	Payment term 90 days	Note 1	Note 1	51,611	-	
Ingrasys Technology Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	332,031	1	Payment term 60 days	Note 1	Note 1	100,098	-	
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,747,156	4	Payment term 90 days	Note 1	Note 1	1,778,578	7	
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	1,195,086	3	Payment term 90 days	Note 1	Note 1	860,197	7	
Ingrasys Technology Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	2,476,879	5	Payment term 90 days	Note 1	Note 1	2,465,551	10	
Ingrasys Technology Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	292,355	1	Payment term 90 days	Note 1	Note 1	241,887	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	$ 8,339,577	18	Payment term 90 days	Note 1	Note 1	$ 8,963,982	35	
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	378,058	1	Payment term 90 days	Note 1	Note 1	321,044	1	
Ingrasys Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	2,672,878	6	Payment term 30 days	Note 1	Note 1	522,549	2	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	529,906	1	Payment term 60 days	Note 1	Note 1	286,367	1	
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	1,570,186	3	Payment term 60 days	Note 1	Note 1	488,243	2	
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	713,950	2	Payment term 45 days	Note 1	Note 1	160,765	1	
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	821,270	2	Payment term 30 days	Note 1	Note 1	475,873	2	
Ingrasys Technology USA Inc.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	107,732	-	Payment term 90 days	Note 1	Note 1	1,858	-	
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	666,882	1	Payment term 90 days	Note 1	Note 1	158,420	1	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,878,425	8	Payment term 90 days	Note 1	Note 1	3,839,440	28	
Socle Technology Corporation	Fitipower Integrated Technology Inc.	Affiliate	Sales	894,083	61	Payment term 30 days	Note 1	Note 1	194,443	48	
Socle Technology Corporation	Sharp Corporation	Affiliate	Purchases	1,194,598	88	Payment term 30 days	Note 1	Note 1	(218,622)	(79)	
Hon-Ling Technology Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	1,225,538	51	Net 30 days	Note 1	Note 1	666,769	59	
Hon-Ling Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	1,153,171	48	Net 30 days	Note 1	Note 1	433,486	39	
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	Sales	227,756	50	90 days after validation	Note 1	Note 1	238,623	53	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	390,523	2	Payment term 90 days	Note 1	Note 1	284,828	4	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	11,223,370	53	Net 120 days	Note 1	Note 1	4,003,025	59	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	257,090	1	Payment term 45 days	Note 1	Note 1	109,338	2	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	549,030	3	Payment term 60 days	Note 1	Note 1	148,199	2	
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	151,638	1	Payment term 60 days	Note 1	Note 1	(68,210)	(1)	
FIH Precision Componet (Beijing) Co.,Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	190,060	63	Payment term 30 days	Note 1	Note 1	106,228	49	
Futaijing Precision Electronics (Beijing) Co., Ltd.	FIH Precision Electronics (Lang Fang) Co., Ltd.	Subsidiary	Sales	236,396	71	Payment term 90 days	Note 1	Note 1	54,596	58	
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	381,741	17	Payment term 30 days	Note 1	Note 1	126,029	2	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
FIH Precision Electronics (Lang Fang) Co., Ltd.	FuYu Precision Components (KunShan) Co., Ltd.	Affiliate	Purchases	$ 141,659	13	Payment term 90 days	Note 1	Note 1	($ 167,526)	(7)	
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	Sales	18,654,426	38	Payment term 90 days	Note 1	Note 1	10,172,433	47	
FIH (Hong Kong) Limited	Pan-International Industrial Co.	Affiliate	Purchases	256,302	1	Payment term 90 days	Note 1	Note 1	(182,179)	(1)	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	121,382	-	Payment term 90 days	Note 1	Note 1	(87,391)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Purchases	1,109,715	2	Net 30 days	Note 1	Note 1	(4,882)	-	
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	Sales	2,476,644	5	Net 25 days	Note 1	Note 1	626,735	3	
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	11,711,806	24	Payment term 60 days	Note 1	Note 1	4,347,294	20	
Nanning Futaihong Precision Industrial Co.,Ltd.	Mega Well Limited	Subsidiary	Sales	377,786	20	Payment term 30 days	Note 1	Note 1	290,421	60	
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	12,474,188	100	Payment term 30 days	Note 1	Note 1	4,033,052	100	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	1,213,890	10	Payment term 60 days	Note 1	Note 1	(427,145)	(8)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	2,553,206	21	Net 60 days	Note 1	Note 1	(1,037,188)	(20)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Sharp (Taiwan) Electronics Corporation	Affiliate	Purchases	1,277,509	10	Payment term 75 days	Note 1	Note 1	(312,424)	(6)	
Futaijing Precision Electrons (Yantai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	1,812,046	15	Net 60 days	Note 1	Note 1	(1,344,479)	(25)	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	13,727,626	99	Payment term 120 days	Note 1	Note 1	5,892,380	99	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	168,603	2	Net 90 days	Note 1	Note 1	100,848	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	157,552	2	Net 90 days	Note 1	Note 1	128,705	2	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	2,848,918	37	Net 30 days	Note 1	Note 1	2,953,988	40	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	138,646	2	Net 90 days	Note 1	Note 1	229,095	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	1,791,442	24	Net 60 days	Note 1	Note 1	1,234,901	17	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	165,180	2	Net 60 days	Note 1	Note 1	664,078	9	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	216,994	3	Net 90 days	Note 1	Note 1	220,306	3	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	195,035	3	Net 30 days	Note 1	Note 1	58,567	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Keenest Electronic Corp.	Affiliate	Sales	100,092	1	Net 90 days	Note 1	Note 1	50,083	1	
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Pan-International Industrial Co.	Affiliate	Purchases	118,172	1	Net 90 days	Note 1	Note 1	(79,435)	(2)	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Shunsin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	$ 201,435	19	Payment term 90 days	Note 1	Note 1	$ 114,243	22	
Shunsin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	Sales	228,439	22	Payment term 60 days	Note 1	Note 1	227,255	44	
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	5,856,014	83	Payment term 60 days	Note 1	Note 1	2,084,137	31	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,888,951	16	Payment term 15 days	Note 1	Note 1	1,804,461	25	
Fuding Electronical Technology (Jiashan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	177,501	1	Net 30 days	Note 1	Note 1	9,622	-	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	30,829,575	91	Net 30 days	Note 1	Note 1	9,381,709	87	
Triple Win Technology (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	1,172,922	4	Payment term 30 days	Note 1	Note 1	(145,124)	(2)	
Triple Win Technology (Shenzhen) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	510,814	2	Payment term 90 days	Note 1	Note 1	(270,428)	(3)	
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	186,248	40	Payment term 90 days	Note 1	Note 1	173,113	53	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	667,276	7	Payment term 90 days	Note 1	Note 1	405,172	5	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co.,Ltd.	Subsidiary	Sales	218,651	2	Net 30 days	Note 1	Note 1	180,138	2	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	Sales	216,479	2	Payment term 90 days	Note 1	Note 1	139,815	2	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,706,498	17	Payment term 90 days	Note 1	Note 1	1,966,265	22	
Foxconn (KunShan) Computer Connector Co.,Ltd.	Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Subsidiary	Sales	237,940	2	Net 60 days	Note 1	Note 1	83,177	30	
Foxconn (KunShan) Computer Connector Co.,Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	12,170,295	96	Payment term 90 days	Note 1	Note 1	27,387	10	
Foxconn (KunShan) Computer Connector Co.,Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	112,395	1	Payment term 90 days	Note 1	Note 1	(60,305)	(1)	
Foxconn Electronic Industrial Develpment (Kunshan) Co.,Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	2,707,606	100	Payment term 90 days	Note 1	Note 1	1,776,058	99	
Hightech Electronics Components Inc.	Fusing International Inc.	Subsidiary	Sales	425,444	24	Payment term 60 days	Note 1	Note 1	420,762	24	
Hightech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	Sales	1,218,997	68	Payment term 60 days	Note 1	Note 1	1,205,583	68	
Hightech Electronics Components Inc.	Hong Kong Ennopower Information Technology Co., Limited	Subsidiary	Sales	122,873	7	Payment term 60 days	Note 1	Note 1	121,520	7	
Best Ever Industries Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	140,274	-	Payment term 90 days	Note 1	Note 1	38,604	1	
Best Ever Industries Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	102,132	-	Payment term 90 days	Note 1	Note 1	47,116	1	
Yantaishi Fulitong International Trading Co., Ltd.	Yantai Fuhuada Precision Electronics Co., Ltd.	Subsidiary	Sales	106,097	51	Payment term 90 days	Note 1	Note 1	95,330	70	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	12,034,606	53	Net 90 days	Note 1	Note 1	7,478,192	74	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	$ 221,520	1	Net 60 days	Note 1	Note 1	$ 273,442	3	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Champ Tech Optical (FoShan) Corporation	Affiliate	Purchases	235,198	1	Payment term 30 days	Note 1	Note 1	(188,831)	(3)	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Pan-International Industrial Co.	Affiliate	Purchases	765,823	4	Net 90 days	Note 1	Note 1	(523,738)	(8)	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Sharp Corporation	Affiliate	Purchases	722,538	4	90 days after validation	Note 1	Note 1	(283,613)	(4)	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Sales	1,356,405	6	Net 60 days	Note 1	Note 1	602,311	6	
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	Purchases	224,718	1	Net 60 days	Note 1	Note 1	(181,385)	(3)	
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,142,493	100	Payment term 60 days	Note 1	Note 1	739,615	100	
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	169,396	11	Net 60 days	Note 1	Note 1	166,690	28	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	142,872	-	Payment term 90 days	Note 1	Note 1	58,417	-	
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	923,796	2	Payment term 45 days	Note 1	Note 1	290,853	1	
Foxconn CZ S.R.O.	Cloud Network Technology USA Inc.	Subsidiary	Sales	144,086	-	Payment term 45 days	Note 1	Note 1	67,785	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	718,051	48	Payment term 90 days	Note 1	Note 1	142,280	27	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	103,543	7	Payment term 90 days	Note 1	Note 1	87,632	17	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	149,644	10	Payment term 90 days	Note 1	Note 1	48,678	9	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	1,309,255	54	Payment term 30 days	Note 1	Note 1	1,312,930	61	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	691,842	28	Net 90 days	Note 1	Note 1	572,807	26	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	FuYu Precision Components (KunShan) Co., Ltd.	Affiliate	Sales	124,752	5	Net 70 days	Note 1	Note 1	50,795	2	
PCE Technology Inc.	Simply Smart Limited	Subsidiary	Sales	164,724	55	Payment term 30 days	Note 1	Note 1	130,205	74	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	763,015	85	Net 30 days	Note 1	Note 1	737,165	100	
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	201,322	53	Net 30 days	Note 1	Note 1	110,133	74	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	742,507	70	Payment term 30 days	Note 1	Note 1	73,341	51	
PCE Paragon Solutions (Mexico) S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	321,205	30	Payment term 30 days	Note 1	Note 1	69,653	49	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	119,814	3	Net 90 days	Note 1	Note 1	77,641	2	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhen Fertile Plan International Logistics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	$ 139,947	4	Net 30 days	Note 1	Note 1	$ 51,396	1	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	294,146	8	Net 90 days	Note 1	Note 1	203,915	6	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	212,616	6	Net 60 days	Note 1	Note 1	141,593	4	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	151,534	4	Net 90 days	Note 1	Note 1	82,011	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	512,177	13	Net 90 days	Note 1	Note 1	649,642	18	
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	113,464	35	Payment term 30 days	Note 1	Note 1	43,136	29	
Fuyu Electronical Technology (Huaian)Co.,Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	6,370,145	100	Payment term 60 days	Note 1	Note 1	3,543,481	91	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	299,709	75	Payment term 30 days	Note 1	Note 1	178,282	86	
Funing Precision Component Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	110,463	-	Net 60 days	Note 1	Note 1	50,363	1	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	22,661,384	99	Net 60 days	Note 1	Note 1	9,082,362	99	
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,414,751	100	Payment term 60 days	Note 1	Note 1	439,461	99	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	Sales	773,715	2	Payment term 90 days	Note 1	Note 1	714,798	5	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	181,985	-	Net 90 days	Note 1	Note 1	159,830	1	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	478,666	1	Payment term 90 days	Note 1	Note 1	(373,908)	(2)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Co.	Affiliate	Purchases	240,405	1	90 days after validation	Note 1	Note 1	(172,676)	(1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	590,514	1	Net 60 days	Note 1	Note 1	(150,231)	(1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	982,798	1	Net 90 days	Note 1	Note 1	(135,417)	(1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Sales	23,473,405	23	Payment term 30 days	Note 1	Note 1	10,333,317	28	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	495,288	-	Payment term 30 days	Note 1	Note 1	(235,894)	(1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Pan-International Industrial Co.	Affiliate	Purchases	199,803	-	90 days after validation	Note 1	Note 1	(170,545)	(1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	291,408	-	90 days after validation	Note 1	Note 1	(176,561)	(1)	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	Sales	643,488	1	Payment term 60 days	Note 1	Note 1	218,868	1	
Hongfujin Precision Industry (Yantai) Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	Sales	119,907	-	Payment term 60 days	Note 1	Note 1	40,848	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	$ 637,808	6	Payment term 45 days	Note 1	Note 1	$ 108,113	2	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	734,284	7	Payment term 45 days	Note 1	Note 1	323,851	5	
Foxconn Technology CZ S.R.O.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	270,490	3	Payment term 45 days	Note 1	Note 1	83,598	1	
Global Services Solutions S.R.O.	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	380,015	87	Payment term 45 days	Note 1	Note 1	52,666	58	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	605,938	4	Net 90 days	Note 1	Note 1	72,531	31	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	345,265	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding (Zhengzhou) Precision Industry Co., Ltd.	Subsidiary	Sales	285,568	2	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	270,854	2	Net 90 days	Note 1	Note 1	25,424	11	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fu Gang Electronics (Dong Guan) Co., Ltd.	Other related party	Sales	129,035	1	Net 14 days	Note 1	Note 1	-	-	
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	Sales	124,111	11	Payment term 90 days	Note 1	Note 1	181,308	26	
Foxconn Image & Printing Product Pte. Ltd.	Sharp Electronics Corporation	Affiliate	Sales	120,652	-	Net 60 days	Note 1	Note 1	20,979	-	
PCE Technology De Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	725,067	43	Payment term 60 days	Note 1	Note 1	335,379	40	
PCE Technology De Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	977,325	57	Payment term 60 days	Note 1	Note 1	488,555	58	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	170,951	-	Payment term 90 days	Note 1	Note 1	95,717	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	165,940	-	Payment term 90 days	Note 1	Note 1	59,710	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	303,762	-	Payment term 90 days	Note 1	Note 1	238,406	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co.,Ltd.	Subsidiary	Sales	169,727	-	Payment term 90 days	Note 1	Note 1	112,167	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	212,678,978	91	Net 30 days	Note 1	Note 1	155,777,524	81	
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	1,643,232	1	Payment term 90 days	Note 1	Note 1	778,841	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	13,474,932	6	Net 60 days	Note 1	Note 1	13,082,220	7	
Futaihua Industrial (Shenzhen) Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	104,918	-	Payment term 90 days	Note 1	Note 1	65,018	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	562,839	-	Payment term 90 days	Note 1	Note 1	665,918	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	153,746	-	Payment term 90 days	Note 1	Note 1	(68,365)	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	Purchases	362,796	-	Payment term 90 days	Note 1	Note 1	(213,985)	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Futaihua Industrial (Shenzhen) Co., Ltd.	G-TECH Optoelectronics Corporation	Affiliate	Sales	$ 352,235	-	Net 45 days	Note 1	Note 1	$ 118,106	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Sales	504,489	-	Payment term 60 days	Note 1	Note 1	221,068	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiary	Sales	1,864,544	12	Payment term 60 days	Note 1	Note 1	1,845,427	29	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	104,726	1	Payment term 90 days	Note 1	Note 1	75,130	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	2,024,381	13	Payment term 60 days	Note 1	Note 1	363,827	6	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	2,314,704	15	Payment term 90 days	Note 1	Note 1	1,481,390	24	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	Sales	2,002,376	13	Net 60 days	Note 1	Note 1	656,869	10	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	Sales	6,127,631	39	Net 60 days	Note 1	Note 1	1,181,919	19	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	213,278	1	Net 60 days	Note 1	Note 1	59,273	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	195,963	1	Payment term 60 days	Note 1	Note 1	157,341	3	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Interface Technology (ChengDu) Co.,Ltd.	Affiliate	Sales	131,134	1	Payment term 60 days	Note 1	Note 1	82,950	1	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innolux Corporation	Other related party	Purchases	668,051	4	Net 90 days	Note 1	Note 1	(415,550)	(7)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	Sales	1,189,553	52	Payment term 90 days	Note 1	Note 1	488,805	50	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	389,632	17	Net 90 days	Note 1	Note 1	145,398	15	
Foxconn Precision Electronics (YanTai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Sales	103,701	5	Net 90 days	Note 1	Note 1	70,168	7	
Foxconn Precision Electronics (YanTai) Co., Ltd.	YanTai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	240,313	12	Net 90 days	Note 1	Note 1	(101,488)	(11)	
Foxconn Precision Electronics (YanTai) Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Purchases	241,139	12	Net 60 days	Note 1	Note 1	(71,091)	(8)	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	403,157	-	Net 90 days	Note 1	Note 1	188,951	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	487,999	1	Payment term 30 days	Note 1	Note 1	65,746	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	41,429,284	50	Payment term 60 days	Note 1	Note 1	23,338,216	54	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	8,846,550	11	Payment term 90 days	Note 1	Note 1	6,970,831	16	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	249,208	-	Net 75 days	Note 1	Note 1	164,819	-	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	Sales	5,891,690	7	Payment term 60 days	Note 1	Note 1	6,623,694	15	
Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	116,694	-	Payment term 90 days	Note 1	Note 1	-	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	$ 275,495	-	Payment term 90 days	Note 1	Note 1	$ 170,765	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	297,500,841	97	Net 90 days	Note 1	Note 1	140,449,037	96	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	858,702	-	60 days after validation	Note 1	Note 1	(469,176)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	288,240	-	Net 90 days	Note 1	Note 1	(155,276)	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	167,203	-	Payment term 90 days	Note 1	Note 1	(123,934)	-	
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	384,127	75	Net 90 days	Note 1	Note 1	166,537	51	
FuDing (ZhengZhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,414,608	69	Payment term 60 days	Note 1	Note 1	878,943	75	
FuDing (ZhengZhou) Precision Industry Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	435,392	21	Payment term 90 days	Note 1	Note 1	179,388	15	
Yantai Fuhuada Precision Electronics Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	160,862	34	Net 60 days	Note 1	Note 1	(85,411)	(31)	
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (SZ) Co., Ltd.	Affiliate	Sales	285,648	55	Net 45 days	Note 1	Note 1	100,952	18	
AnPinDa Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	384,526	34	Payment term 90 days	Note 1	Note 1	121,439	20	
Jusda Supply Chain Management International Co.,Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	Sales	511,196	37	Net 90 days	Note 1	Note 1	130,825	12	
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration(Hai ning) Electronics Co., Ltd.	Subsidiary	Sales	4,180,103	16	Net 30 days	Note 1	Note 1	1,669,065	27	
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	40,256,350	61	Net 90 days	Note 1	Note 1	27,519,800	77	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	198,209	1	Net 1 days	Note 1	Note 1	92,157	1	
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	30,088,899	99	Payment term 30 days	Note 1	Note 1	8,742,478	96	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	3,144,710	-	Payment term 90 days	Note 1	Note 1	1,519,073	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	193,528	-	Payment term 90 days	Note 1	Note 1	100,628	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Sales	44,814,423	6	Payment term 90 days	Note 1	Note 1	1,504,609	1	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	719,146,037	93	Payment term 90 days	Note 1	Note 1	229,096,030	98	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	953,132	-	Payment term 90 days	Note 1	Note 1	778,164	-	
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	Sales	1,251,509	-	Payment term 90 days	Note 1	Note 1	1,350,654	-	
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	18,433,534	37	Payment term 30 days	Note 1	Note 1	21,929,091	51	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Profit New Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	$ 2,539,568	5	Payment term 90 days	Note 1	Note 1	$ 2,698,380	6	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	138,594	-	Payment term 90 days	Note 1	Note 1	111,094	-	
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	28,200,398	56	Payment term 30 days	Note 1	Note 1	13,321,147	34	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	359,587	1	Payment term 30 days	Note 1	Note 1	19,707	-	
Mega Well Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	229,723	-	Net 30 days	Note 1	Note 1	38,583	-	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	90,829,171	98	Net 30 days	Note 1	Note 1	70,667,698	100	
Mega Well Limited	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	516,606	1	Payment term 30 days	Note 1	Note 1	98,419	-	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	531,203	1	Net 30 days	Note 1	Note 1	-	-	
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	1,102,793	1	Net 90 days	Note 1	Note 1	729,190	1	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	9,707,317	5	Net 90 days	Note 1	Note 1	4,426,756	4	
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	1,102,793	1	Net 90 days	Note 1	Note 1	(497,383)	-	
Competition Team Ireland Limited	Foxconn Global Services Division S.R.O.	Subsidiary	Sales	755,467	6	Net 45 days	Note 1	Note 1	464,102	8	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	4,131,907	31	Payment term 60 days	Note 1	Note 1	564,925	10	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	Sales	1,437,643	11	Net 60 days	Note 1	Note 1	1,223,336	22	
Competition Team Ireland Limited	Innolux Corporation	Other related party	Purchases	163,870	1	Payment term 60 days	Note 1	Note 1	(73,602)	(2)	
Zhengzhou Jusda Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	114,454	33	Net 30 days	Note 1	Note 1	23,586	13	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	108,724	-	Payment term 30 days	Note 1	Note 1	24,273	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	209,987,008	97	Net 30 days	Note 1	Note 1	108,230,414	97	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	4,736,157	2	Net 90 days	Note 1	Note 1	3,081,339	3	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	9,522,970	4	Payment term 30 days	Note 1	Note 1	(3,362)	-	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	242,111	-	Net 90 days	Note 1	Note 1	(103,213)	-	
Simply Smart Limited	FIH (Hong Kong) Limited	Subsidiary	Sales	187,567	1	Net 90 days	Note 1	Note 1	61,097	-	
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	Sales	506,646	4	Net 60 days	Note 1	Note 1	101,512	1	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	13,411,213	93	Net 60 days	Note 1	Note 1	12,913,540	91	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	$ 212,315	1	Net 60 days	Note 1	Note 1	$ 112,761	1	
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,216,578	100	Net 90 days	Note 1	Note 1	220,620	100	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	145,264	1	Payment term 90 days	Note 1	Note 1	135,340	1	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	370,351	2	Payment term 90 days	Note 1	Note 1	394,744	3	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	18,302,576	89	Payment term 90 days	Note 1	Note 1	11,638,923	91	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	895,086	4	Payment term 90 days	Note 1	Note 1	187,348	1	
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	Sales	620,407	3	Payment term 90 days	Note 1	Note 1	113,988	1	
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	267,781	63	Net 90 days	Note 1	Note 1	176,660	56	
Foxconn Interconnect Technology Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	104,470	-	Payment term 90 days	Note 1	Note 1	49,910	-	
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	900,348	2	Payment term 60 days	Note 1	Note 1	284,914	1	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,813,627	4	Payment term 60 days	Note 1	Note 1	253,568	1	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	369,614	1	Payment term 30 days	Note 1	Note 1	86,075	-	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	882,829	2	Payment term 90 days	Note 1	Note 1	375,644	1	
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	237,868	1	Payment term 90 days	Note 1	Note 1	130,410	1	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	1,044,501	3	Payment term 30 days	Note 1	Note 1	351,092	1	
Foxconn Interconnect Technology Limited	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	611,216	1	Payment term 90 days	Note 1	Note 1	293,327	1	
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	241,590	1	Payment term 90 days	Note 1	Note 1	117,304	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	855,114	2	Payment term 60 days	Note 1	Note 1	335,914	1	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	921,622	2	Payment term 60 days	Note 1	Note 1	1,117,776	4	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	Sales	2,956,981	7	Payment term 90 days	Note 1	Note 1	255,138	1	
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	267,642	1	Payment term 60 days	Note 1	Note 1	108,678	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	309,707	1	Payment term 60 days	Note 1	Note 1	52,286	-	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	2,298,184	6	Payment term 90 days	Note 1	Note 1	2,329,332	9	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	135,204	-	Payment term 90 days	Note 1	Note 1	21,583	-	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	$ 147,152	-	Payment term 60 days	Note 1	Note 1	$ 88,716	-	
Foxconn Interconnect Technology Limited	Pan-International Industrial Co.	Affiliate	Sales	577,798	1	Payment term 90 days	Note 1	Note 1	345,459	1	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	269,387	1	Payment term 60 days	Note 1	Note 1	273,081	1	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Sales	156,883	-	Payment term 90 days	Note 1	Note 1	77,640	-	
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	1,090,202	3	Payment term 90 days	Note 1	Note 1	(350,548)	(1)	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	Sales	458,996	1	Payment term 90 days	Note 1	Note 1	256,019	1	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	208,271	1	Payment term 90 days	Note 1	Note 1	103,266	-	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	687,088	2	Payment term 90 days	Note 1	Note 1	182,597	1	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	337,197	21	Payment term 30 days	Note 1	Note 1	52,110	9	
Jusda International Limited	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	298,426	4	Net 60 days	Note 1	Note 1	76,747	2	
Jusda International Limited	Jusda Supply Chain Management International Co.,Ltd.	Subsidiary	Sales	255,620	4	Net 180 days	Note 1	Note 1	136,162	4	
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	Sales	226,351	3	Net 60 days	Note 1	Note 1	238,962	7	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	1,592,295	22	Net 180 days	Note 1	Note 1	576,568	16	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	755,614	10	Net 60 days	Note 1	Note 1	318,118	9	
Jusda International Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	121,293	2	Net 60 days	Note 1	Note 1	120,610	3	
Jusda International Limited	Innolux Corporation	Other related party	Sales	435,827	6	Net 90 days	Note 1	Note 1	220,851	6	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	496,480	100	Net 60 days	Note 1	Note 1	42,606	97	
Chongqing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,022,211	100	Net 90 days	Note 1	Note 1	642,508	100	
Kunshan Fuchengke Precision Electronical Co.,Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	165,949	4	Net 90 days	Note 1	Note 1	114,778	5	
Kunshan Fuchengke Precision Electronical Co.,Ltd.	Wuxi Sharp Electronic Components Co., Ltd.	Affiliate	Sales	162,971	4	Payment term 90 days	Note 1	Note 1	96,847	4	
Fumeng Electronical Technology (Heze) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	157,525	100	Payment term 60 days	Note 1	Note 1	33,426	100	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies USA Inc.	Subsidiary	Sales	17,178,717	38	Payment term 75 days	Note 1	Note 1	7,121,892	35	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	4,029,608	9	Net 120 days	Note 1	Note 1	2,827,123	14	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte., Ltd.	Affiliate	Purchases	815,317	2	Payment term 30 days	Note 1	Note 1	(374,015)	(2)	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. De C.V.	Affiliate	Sales	$ 231,612	1	Net 75 days	Note 1	Note 1	$ 63,853	-	
Chengdu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	210,504	86	Payment term 90 days	Note 1	Note 1	143,488	97	
Jinchen Hongren Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co,Tld.	Subsidiary	Sales	119,601	13	Payment term 90 days	Note 1	Note 1	70,888	15	
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	Sales	264,772	28	Payment term 90 days	Note 1	Note 1	176,087	37	
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	9,654,558	99	Payment term 60 days	Note 1	Note 1	1,927,792	96	
New Wing Interconnect Technology (Bac Giang) Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	115,822	1	Net 45 days	Note 1	Note 1	67,288	3	
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	175,167	46	Payment term 90 days	Note 1	Note 1	195,346	63	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	3,496,211	6	Payment term 90 days	Note 1	Note 1	1,853,372	6	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	30,956,076	53	Payment term 90 days	Note 1	Note 1	15,282,207	51	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	698,690	1	Payment term 45 days	Note 1	Note 1	268,525	2	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	2,837,940	5	Net 90 days	Note 1	Note 1	1,816,368	6	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	485,999	1	Payment term 60 days	Note 1	Note 1	272,276	1	
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	Sales	3,654,159	6	Payment term 60 days	Note 1	Note 1	1,968,211	7	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,676,153	3	Net 45 days	Note 1	Note 1	717,031	2	
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	348,596	1	Payment term 60 days	Note 1	Note 1	252,886	1	
Foxconn Optical Interconnect Technologies Singapore Pte.Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	129,495	2	Net 30 days	Note 1	Note 1	21,455	1	
Foxconn Optical Interconnect Technologies Singapore Pte.Ltd.	Foxconn Optical Interconnect Technologies Inc.	Subsidiary	Sales	642,732	12	Net 60 days	Note 1	Note 1	564,350	34	
Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,361,960	100	Net 60 days	Note 1	Note 1	542,716	100	
Henan Yuzhan Technology Limited	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	422,201	1	Payment term 90 days	Note 1	Note 1	137,377	-	
Henan Yuzhan Technology Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	115,779	-	Net 90 days	Note 1	Note 1	130,164	1	
Henan Yuzhan Technology Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,595,958	3	Payment term 90 days	Note 1	Note 1	600,012	2	
Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	Sales	49,341,968	95	Net 30 days	Note 1	Note 1	28,032,215	96	
Henan Yuzhan Technology Limited	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	Sales	130,906	-	Net 90 days	Note 1	Note 1	127,734	-	
Jincheng Futaihua Precision Electronic Co., Ltd.	Fujin Precision Industrial (Jincheng) Co., Ltd.	Subsidiary	Sales	206,039	1	Payment term 90 days	Note 1	Note 1	557	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	$ 223,944	2	Payment term 90 days	Note 1	Note 1	$ 443,424	4	
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	199,453	1	Payment term 90 days	Note 1	Note 1	175,153	1	
Jincheng Futaihua Precision Electronic Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	333,066	2	Payment term 90 days	Note 1	Note 1	361,232	3	
Jincheng Futaihua Precision Electronic Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	155,317	1	Payment term 90 days	Note 1	Note 1	169,663	1	
Jincheng Futaihua Precision Electronic Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	231,872	2	Payment term 90 days	Note 1	Note 1	231,734	2	
Jincheng Futaihua Precision Electronic Co., Ltd.	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	146,649	1	Payment term 90 days	Note 1	Note 1	200,032	2	
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	Sales	12,785,691	86	Payment term 90 days	Note 1	Note 1	9,554,121	80	
Jincheng Futaihua Precision Electronic Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	Sales	375,830	3	Payment term 90 days	Note 1	Note 1	437,744	4	
Jincheng Futaihua Precision Electronic Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	264,495	-	Payment term 90 days	Note 1	Note 1	-	-	
Lankao Yufu Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	185,537	6	Net 90 days	Note 1	Note 1	171,426	8	
Lankao Yufu Precision Technology Co., Ltd.	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	366,782	13	Net 90 days	Note 1	Note 1	398,706	19	
Lankao Yufu Precision Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	Sales	798,435	28	Net 60 days	Note 1	Note 1	935,088	45	
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	1,242,829	43	Net 60 days	Note 1	Note 1	263,829	13	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	Sales	307,552	-	Net 90 days	Note 1	Note 1	140,439	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	588,599	1	Payment term 90 days	Note 1	Note 1	444,852	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	425,828	-	30 days after validation	Note 1	Note 1	527,201	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	306,326	-	Payment term 90 days	Note 1	Note 1	604,022	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	458,063	-	Net 30 days	Note 1	Note 1	633,766	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	673,654	1	Net 30 days	Note 1	Note 1	855,127	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	98,470,001	93	Payment term 30 days	Note 1	Note 1	69,792,265	91	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	215,317	-	Payment term 90 days	Note 1	Note 1	250,905	-	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co,Tld.	Subsidiary	Sales	453,075	-	Net 90 days	Note 1	Note 1	515,949	1	
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	Sales	455,258	-	Net 90 days	Note 1	Note 1	626,746	1	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Asiatek Inc.	Affiliate	Purchases	$ 138,502	-	Payment term 90 days	Note 1	Note 1	$ -	-	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronical Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	828,371	98	Payment term 90 days	Note 1	Note 1	318,566	99	
Hunan Jusda Supply Chain Management Co., Ltd.	Jusda Supply Chain Management International Co.,Ltd.	Subsidiary	Sales	166,838	48	Payment term 30 days	Note 1	Note 1	112,554	54	
Sharp Jusda Logistics Corporation	Jusda Supply Chain Management Corporation	Subsidiary	Sales	196,609	2	Payment term 30 days	Note 1	Note 1	75,840	2	
Sharp Jusda Logistics Corporation	Sharp Jusda Logistics (Germany) Gmbh	Subsidiary	Sales	101,202	1	Payment term 30 days	Note 1	Note 1	28,610	1	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	2,958,360	27	Payment term 30 days	Note 1	Note 1	730,008	22	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	5,824,414	56	Payment term 30 days	Note 1	Note 1	(2,038,067)	(49)	
Sharp Jusda Logistics Corporation	Sharp Energy Solutions Corporation	Affiliate	Sales	153,443	1	Payment term 30 days	Note 1	Note 1	30,323	1	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	954,103	9	Payment term 30 days	Note 1	Note 1	179,555	5	
Sharp Jusda Logistics Corporation	Nanjing Sharp Electronics Co., Ltd.	Affiliate	Purchases	164,682	2	Payment term 60 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics Corporation	Dynabook, Inc.	Affiliate	Sales	233,140	2	Payment term 30 days	Note 1	Note 1	31,790	1	
HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	248,024,631	95	Payment term 90 days	Note 1	Note 1	54,985,747	87	
HeNan FuChi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	11,967,842	5	Payment term 90 days	Note 1	Note 1	7,817,303	12	
HeNan FuChi Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	859,402	-	Payment term 90 days	Note 1	Note 1	629,164	1	
HeNan FuChi Technology Co., Ltd.	Garuda International Limited	Affiliate	Purchases	106,071	-	Payment term 90 days	Note 1	Note 1	(70,874)	-	
Chongqing Fugui Electronics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	436,476	17	Payment term 60 days	Note 1	Note 1	286,359	52	
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	Sales	2,092,668	83	Net 90 days	Note 1	Note 1	241,572	44	
Shenzhen Fugui Precision Industrial Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	143,510	-	Net 90 days	Note 1	Note 1	86,835	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	944,611	2	Net 90 days	Note 1	Note 1	503,503	1	
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	Sales	10,410,891	18	Payment term 90 days	Note 1	Note 1	10,236,517	19	
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	46,582,450	80	Net 90 days	Note 1	Note 1	42,553,900	79	
Shenzhen Fugui Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	184,722	-	Net 90 days	Note 1	Note 1	-	-	
Shenzhen Fugui Precision Industrial Co., Ltd.	Cheng Uei Precision Industry Co., Ltd.	Other related party	Purchases	141,570	-	Net 90 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co.,Ltd.	Subsidiary	Sales	647,335	-	Net 60 days	Note 1	Note 1	638,342	-	

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Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	$ 7,568,067	2	Net 60 days	Note 1	Note 1	$ 3,113,296	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	4,376,620	1	Net 180 days	Note 1	Note 1	7,931,213	4	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	18,875,087	4	Net 90 days	Note 1	Note 1	4,885,808	2	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Industry (Yantai) Co., Ltd.	Subsidiary	Sales	703,807	-	Net 60 days	Note 1	Note 1	216,098	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	325,011	-	Net 60 days	Note 1	Note 1	322,936	-	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	20,617,853	5	Payment term 90 days	Note 1	Note 1	16,238,311	7	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	5,957,068	1	Net 90 days	Note 1	Note 1	2,310,325	1	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	561,228	-	Payment term 30 days	Note 1	Note 1	581,567	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,099,763	-	Net 90 days	Note 1	Note 1	1,121,656	1	
Cloud Network Technology Singapore Pte. Ltd.	Hongfujing Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	527,920	-	Net 60 days	Note 1	Note 1	331,612	-	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	3,245,927	1	Net 60 days	Note 1	Note 1	830,739	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	20,121,996	2	Payment term 45 days	Note 1	Note 1	30,975,583	14	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	228,855	-	Payment term 30 days	Note 1	Note 1	227,393	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	8,575,741	2	Payment term 90 days	Note 1	Note 1	4,012,516	2	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	17,243,793	4	Payment term 90 days	Note 1	Note 1	3,137,829	1	
Cloud Network Technology Singapore Pte. Ltd.	Fenix Industria De Eletronicos Ltda.	Subsidiary	Sales	131,395	-	Net 90 days	Note 1	Note 1	29,057	-	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	Sales	322,327	-	Net 120 days	Note 1	Note 1	168,718	-	
Cloud Network Technology Singapore Pte. Ltd.	Cybertan Technology Inc.	Affiliate	Purchases	346,128	-	Net 75 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	375,127	-	Net 90 days	Note 1	Note 1	-	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	Sales	243,129	-	Payment term 60 days	Note 1	Note 1	113,423	-	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,493,302	100	Payment term 60 days	Note 1	Note 1	288,601	4	
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	Sales	287,487	100	Net 30 days	Note 1	Note 1	144,207	100	
Shanxi Yuding Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	165,047	1	Payment term 30 days	Note 1	Note 1	191,559	4	
Shanxi Yuding Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	2,760,395	19	Net 90 days	Note 1	Note 1	1,726,984	35	

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Shanxi Yuding Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	$ 185,968	1	Net 30 days	Note 1	Note 1	$ 98,586	2	
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	11,257,447	76	Net 45 days	Note 1	Note 1	2,546,907	52	
Shanxi Yuding Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	3,406,366	7	Payment term 90 days	Note 1	Note 1	-	-	
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	136,935	-	Payment term 90 days	Note 1	Note 1	108,407	-	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,277,794	5	Payment term 90 days	Note 1	Note 1	438,185	2	
Cloud Network Technology USA Inc.	NSG Technology Inc.	Subsidiary	Sales	102,850	-	Net 30 days	Note 1	Note 1	123,572	1	
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	310,473	-	Payment term 30 days	Note 1	Note 1	134,500	-	
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	313,050	-	Net 45 days	Note 1	Note 1	242,583	-	
IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	214,728,827	99	Payment term 30 days	Note 1	Note 1	76,788,242	99	
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	706,454	-	Net 45 days	Note 1	Note 1	558,614	1	
IPL International Limited	ShanXi Yuding Precision Technology Co., Ltd.	Subsidiary	Sales	306,341	-	Payment term 30 days	Note 1	Note 1	229,402	-	
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	Sales	109,615	9	Payment term 30 days	Note 1	Note 1	211,454	39	
Jusda Supply Chain Management Corporation	Belkin International, Inc.	Subsidiary	Sales	111,488	9	Payment term 30 days	Note 1	Note 1	14,432	3	
Fu Sheng Optoelectronics Technology (Kunshan) Co.,Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	398,473	100	Payment term 60 days	Note 1	Note 1	276,976	100	
AFE, Inc.	FII USA Inc.	Subsidiary	Sales	374,927	92	Payment term 30 days	Note 1	Note 1	19,466	40	
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	30,521,545	100	Net 60 days	Note 1	Note 1	2,911,834	100	
Fortunebay Technology Pte. Ltd.	Ambit Microsystem (Shanghai) Co.,Ltd.	Subsidiary	Sales	391,533	3	Net 45 days	Note 1	Note 1	117,900	3	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	Sales	487,678	3	Net 45 days	Note 1	Note 1	118,368	3	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	731,955	5	Payment term 60 days	Note 1	Note 1	195,675	5	
Fortunebay Technology Pte. Ltd.	Rising Stars Mobile India Private Limited	Subsidiary	Sales	129,275	1	Net 60 days	Note 1	Note 1	4,956	-	
Fortunebay Technology Pte. Ltd.	Hongfutai Precision Electronics (YanTai) Co., Ltd.	Subsidiary	Sales	127,573	1	Net 45 days	Note 1	Note 1	80,852	2	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	Sales	124,528	1	Net 45 days	Note 1	Note 1	35,523	1	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	950,605	7	Net 45 days	Note 1	Note 1	160,613	4	
Fortunebay Technology Pte. Ltd.	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	959,776	7	Net 45 days	Note 1	Note 1	379,290	10	

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Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	$ 2,542,814	18	Net 45 days	Note 1	Note 1	$ 704,933	19	
Fortunebay Technology Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	464,843	3	Net 45 days	Note 1	Note 1	96,976	3	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	120,923	1	Net 45 days	Note 1	Note 1	-	-	
Fortunebay Technology Pte. Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	780,075	5	Net 45 days	Note 1	Note 1	181,571	5	
Fortunebay Technology Pte. Ltd.	HeNan FuChi Technology Co., Ltd.	Subsidiary	Sales	3,258,778	23	Net 45 days	Note 1	Note 1	769,760	20	
Fortunebay Technology Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	296,251	2	Net 45 days	Note 1	Note 1	110,582	3	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	853,093	6	Net 45 days	Note 1	Note 1	231,159	6	
Fortunebay Technology Pte. Ltd.	Interface Technology (ChengDu) Co.,Ltd.	Affiliate	Sales	240,721	2	Net 45 days	Note 1	Note 1	147,934	4	
Fortunebay Technology Pte. Ltd.	Interface Optoelectronics (SZ) Co., Ltd.	Affiliate	Sales	110,310	1	Net 45 days	Note 1	Note 1	29,920	1	
Fortunebay Technology Pte. Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	Sales	101,357	1	Net 45 days	Note 1	Note 1	40,236	1	
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	3,952,994	98	Net 90 days	Note 1	Note 1	572,492	87	
Wuhan Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Purchases	319,004	5	Net 90 days	Note 1	Note 1	-	-	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	529,439	14	Payment term 90 days	Note 1	Note 1	131,241	9	
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	427,200	11	Payment term 90 days	Note 1	Note 1	197,971	14	
Hebi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	1,442,359	39	Payment term 90 days	Note 1	Note 1	408,714	28	
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	Sales	240,590	6	Payment term 90 days	Note 1	Note 1	199,142	14	
Hebi Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	134,652	4	Payment term 90 days	Note 1	Note 1	65,507	5	
Hebi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	213,233	6	Payment term 90 days	Note 1	Note 1	176,050	12	
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	Sales	200,717	5	Payment term 90 days	Note 1	Note 1	117,527	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	145,811	9	Payment term 90 days	Note 1	Note 1	56,863	7	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	113,593	7	Payment term 90 days	Note 1	Note 1	66,285	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	223,443	13	Net 60 days	Note 1	Note 1	141,122	17	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	148,459	9	Payment term 30 days	Note 1	Note 1	66,906	8	
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd	Subsidiary	Sales	126,417	8	Net 30 days	Note 1	Note 1	21,698	3	

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Sharp Jusda Logistics Malaysia Sdn. Bhd.	Sharp Electronics (Malaysia) Sdn. Bhd.	Affiliate	Sales	$ 130,179	75	Payment term 30 days	Note 1	Note 1	$ 41,263	79	
Sharp Jusda Logistics (Hong Kong) Co., Limited	Sharp Hong Kong Limited	Affiliate	Sales	159,886	98	Payment term 90 days	Note 1	Note 1	-	-	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	3,172,897	76	Payment term 90 days	Note 1	Note 1	972,778	76	
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	613,404	15	Payment term 90 days	Note 1	Note 1	220,160	17	
Likom De Mexico S.A De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	142,438	100	Payment term 90 days	Note 1	Note 1	23,500	100	
Linksys Holdings, Inc.	Belkin International, Inc.	Subsidiary	Sales	150,123	5	Net 90 days	Note 1	Note 1	172,906	54	
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	178,383	26	Net 45 days	Note 1	Note 1	255,618	66	
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	170,042	54	Payment term 90 days	Note 1	Note 1	304,244	97	
Polight Technologies Ltd.	Best Ever Industries Limited	Subsidiary	Sales	163,616	100	Payment term 30 days	Note 1	Note 1	50,576	100	
Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	Sales	234,092	11	Payment term 90 days	Note 1	Note 1	263,176	18	
Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	128,331	6	Payment term 90 days	Note 1	Note 1	28,543	2	
Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	IPL International Limited	Subsidiary	Sales	1,714,331	83	Payment term 90 days	Note 1	Note 1	1,177,992	80	
ICSA, Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	102,157	54	Net 90 days	Note 1	Note 1	9,774	100	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	6,123,122	100	Payment term 60 days	Note 1	Note 1	1,579,981	100	
Sharp Jusda Logistics (Germany) Gmbh	Sharp Devices (Europe) GmbH	Affiliate	Sales	176,089	68	Payment term 30 days	Note 1	Note 1	-	-	
Sharp Jusda Logistics Corporation (US)	Sharp Electronics Corporation	Affiliate	Sales	364,339	100	Payment term 30 days	Note 1	Note 1	15,931	100	
Hengyang Yuzhan Precision Technology Co.,Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	165,352	11	Payment term 90 days	Note 1	Note 1	164,510	17	
Hengyang Yuzhan Precision Technology Co.,Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	186,734	13	Payment term 90 days	Note 1	Note 1	209,934	31	
Hengyang Yuzhan Precision Technology Co.,Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	855,607	59	Net 60 days	Note 1	Note 1	430,679	44	
NSG Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	102,783	5	Payment term 30 days	Note 1	Note 1	16,249	3	
NSG Technology Inc.	Mega Well Limited	Subsidiary	Sales	109,947	5	Payment term 30 days	Note 1	Note 1	43,728	9	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	1,795,302	79	Payment term 30 days	Note 1	Note 1	384,777	81	
Premier Image Technology (China) Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	Sales	151,491	14	Net 90 days	Note 1	Note 1	106,294	14	
Premier Image Technology (China) Ltd.	Champ Tech Optical (FoShan) Corporation	Affiliate	Sales	187,945	17	Payment term 90 days	Note 1	Note 1	136,402	18	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction: Purchases (sales)	Transaction: Amount	Transaction: Percentage of total purchases (sales)	Transaction: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/accounts receivable (payable)	Footnote
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	$ 867,627	5	Payment term 90 days	Note 1	Note 1	$ 562,036	9	
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	18,131,609	95	Payment term 90 days	Note 1	Note 1	5,402,111	90	
Jusda International Supply Chain Management (Vietnam) Company Limited	Funing Precision Component Co., Ltd.	Subsidiary	Sales	336,447	37	Payment term 30 days	Note 1	Note 1	88,918	24	
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	Sales	188,310	20	Payment term 30 days	Note 1	Note 1	66,865	18	
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	1,082,767	34	Payment term 30 days	Note 1	Note 1	240,554	12	
Foxconn Hon Hai Technology India Mega Development	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	177,156	1	Net 90 days	Note 1	Note 1	136,268	9	
Foxconn Hon Hai Technology India Mega Development	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	363,036	3	Payment term 90 days	Note 1	Note 1	236,956	16	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more
June 30, 2021

Table 8

Expressed in thousands of TWD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	$ 83,716,435	1	$ 13,587,707	Subsequent Collection	$ 21,623,587	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	42,198,153 (Shown as other receivables)(Note)		350,311	Subsequent Collection	1,839,091	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	90,821,354 (Shown as other receivables)(Note)		13,287	Subsequent Collection	24,536,127	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	141,060,303 (Shown as other receivables)(Note)		64,832,257	Subsequent Collection	34,962,027	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	105,208,333 (Shown as other receivables)(Note)		6,816	Subsequent Collection	63,690,917	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	106,771,018 (Shown as other receivables)(Note)		7,134,828	Subsequent Collection	13,620,185	-
Hon Hai Precision Industry Co., Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	522,009	3	4,937	Subsequent Collection	220,986	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	59,673,554	-	1,638,485	Subsequent Collection	16,121,297	
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	7,741,259	1	1,248,245	Subsequent Collection	1,315,136	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	330,725	2	85,586	Subsequent Collection	47,894	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	10,294,731	1	7,599,477	Subsequent Collection	232,472	3,861
Hon Hai Precision Industry Co., Ltd.	Interface Optoelectronics (Wuxi) Co., Ltd.	Affiliate	159,122	1	10,527	Subsequent Collection	53,439	60
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	619,026	2	217	Subsequent Collection	158,697	232
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	565,041	2	-	-	150,730	212
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Pte. Ltd.	Affiliate	172,396	1	-	-	39,849	65
Hon Hai Precision Industry Co., Ltd.	Goldtek Technology Co., Ltd.	Affiliate	273,982	1	-	-	65,980	103
Hon Hai Precision Industry Co., Ltd.	Pan International Electronics (Malaysia)	Affiliate	120,813	-	17,270	Subsequent Collection	-	45

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	$ 494,631	6	$ 58,855	Subsequent Collection	$ 494,631	$ 185
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	222,724	-	-	-	112,888	84
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (Malaysia) Sdn. Bhd.	Affiliate	438,514	2	-	-	191,001	185
Hon Hai Precision Industry Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	537,256	-	-	-	150,753	201
ShunSin Technology (Zhong Shan) Limited	ShunSin Technology Holdings Limited	Subsidiary	565,593	1	-	-	283,088	-
ShunSin Technology (Zhong Shan) Limited	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	282,059	1	-	-	159,625	-
ShunSin Technology (Zhong Shan) Limited	Shunyun Technology (Zhongshan) Limited	Subsidiary	174,507	1	-	-	-	-
Ambit Microsystem (Shanghai) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,501,179	4	344,627	Subsequent Collection	1,156,552	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	3,064,107	-	-	-	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	1,778,578	2	-	-	-	-
Ingrasys Technology Co., Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	860,197	6	-	-	-	-
Ingrasys Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,465,551	1	-	-	-	-
Ingrasys Technology Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	241,887	2	-	-	-	-
Ingrasys Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	8,963,982	2	-	-	-	-
Ingrasys Technology Co., Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	321,044	2	-	-	-	-
Ingrasys Technology Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	522,549	8	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	286,367	1	-	-	-	-
Ingrasys Technology Co., Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	488,243	6	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology Kft.	Subsidiary	160,765	-	-	-	-	-
Ingrasys Technology Co., Ltd.	Cloud Network Technology USA Inc.	Subsidiary	475,873	3	-	-	-	-
Foxnum Technology Co., Ltd.	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	161,114	-	161,114	Subsequent Collection	-	-
Ingrasys Technology USA Inc.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	158,420	8	-	-	-	-
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	3,839,440	2	-	-	-	-
Socle Technology Corp.	Fitipower Integrated Technology Inc.	Affiliate	194,443	2	-	-	194,443	73
Hon-Ling Technology Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	666,769	1	-	-	238,021	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	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	$ 433,486	1	$ -	-	$ 238,769	$ -
Foxconn Global Network Corporation	Asia Pacific Telecom Co., Ltd.	Subsidiary	238,623	1	-	-	3,556	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	284,828	4	-	-	-	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	4,003,025	6	-	-	279,725	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	109,338	2	-	-	-	-
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	148,199	10	-	-	47,079	-
FIH Precision Component (Beijing) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	106,228	5	-	-	45,145	-
FIH Precision Electronics (Lang Fang) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	126,029	1	-	-	70,828	-
FIH (Hong Kong) Limited	Ensky Technology Pte. Ltd.	Subsidiary	10,172,433	3	-	-	5,544,140	-
FIH (Hong Kong) Limited	Sharp Corporation	Affiliate	626,735	8	-	-	323,751	235
FIH (Hong Kong) Limited	Yantai Xiaye Electrons Co., Ltd.	Affiliate	4,347,294	8	-	-	-	1,630
Nanning Futaihong Precision Industrial Co.,Ltd.	Mega Well Limited	Subsidiary	290,421	5	-	-	114,978	-
Futaijing Precision Electrons (Yantai) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	4,033,052	7	-	-	2,679,877	-
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	5,892,380	4	-	-	413,828	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	149,560	-	41,544	Subsequent Collection	52,252	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	100,848	1	8,035	Subsequent Collection	44,438	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	167,892	-	88,614	Subsequent Collection	42,860	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	128,705	1	38,895	Subsequent Collection	44,364	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	2,953,988	-	31,118	Subsequent Collection	880,881	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	229,095	-	12,345	Subsequent Collection	136,482	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	1,234,901	1	412,759	Subsequent Collection	541,167	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	148,384	-	891	Subsequent Collection	8,700	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	664,078	-	149,473	Subsequent Collection	131,135	-
Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	220,306	1	1,865	Subsequent Collection	52,540	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
ShunSin Technology Holdings Limited	Foxconn Interconnect Technology Limited	Subsidiary	$ 114,243	1	$ -	-	$ 37,198	$ -
ShunSin Technology Holdings Limited	Shunyun Technology Holdings Limited	Subsidiary	227,255	1	-	-	-	-
Fu Ding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	2,084,137	3	-	-	2,012,416	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,804,461	-	-	-	-	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	9,381,709	1	-	-	2,962,749	-
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Affiliate	173,113	1	-	-	43,049	65
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	405,172	-	-	-	148,485	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	180,138	1	-	-	71,905	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fusing International Inc. Pte. Ltd.	Subsidiary	139,815	1	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	1,966,265	-	-	-	-	-
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	1,776,058	-	-	-	429,114	-
HighTech Electronics Components Inc.	Fusing International Inc.	Subsidiary	420,762	1	-	-	-	-
HighTech Electronics Components Inc.	Competition Team Ireland Limited	Subsidiary	1,205,583	1	-	-	1,095,936	-
HighTech Electronics Components Inc.	Hong Kong Ennopower Information Technology Co., Limited	Subsidiary	121,520	1	-	-	121,520	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	7,478,192	1	-	-	694,084	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Guizhou Fuhuada Precision Electronics Co., Ltd.	Subsidiary	200,305	-	200,305	Subsequent Collection	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	273,442	1	-	-	-	-
Hongfutai Precision Electronics (YanTai) Co., Ltd.	Yantai Xiaye Electrons Co., Ltd.	Affiliate	602,311	1	442	Subsequent Collection	442	226
eCMMS S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	739,615	1	-	-	152,871	-
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	166,690	-	53,470	Subsequent Collection	54,879	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	290,853	-	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	142,280	3	-	-	142,280	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,312,930	1	-	-	354,728	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	$ 572,807	1	$ -	-	$ 236,267	$ -
PCE Technology Inc.	Simply Smart Limited	Subsidiary	130,205	1	-	-	46,296	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	737,165	2	-	-	-	-
Shenzhen Fuhongjie Technology Service Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	110,133	1	34,606	Subsequent Collection	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	203,915	1	-	-	69,357	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	141,593	1	-	-	38,005	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	649,642	-	301,342	Subsequent Collection	7,398	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	115,243	-	8,593	Subsequent Collection	47,878	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	3,543,481	3	278,844	Subsequent Collection	116,389	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	178,282	-	-	-	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	9,082,362	5	-	-	-	-
Foxconn Baja California S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	439,461	1	-	-	258,602	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Top Step Enterprises Limited	Subsidiary	714,798	1	125,391	Subsequent Collection	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	159,830	-	46,582	Subsequent Collection	47,278	-
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd	Affiliate	10,333,317	1	-	-	5,530,349	3,875
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Sharp Corporation	Affiliate	218,868	1	-	-	110,119	82
Foxconn Technology CZ S.R.O.	Ingrasys Technology Co., Ltd.	Subsidiary	108,113	-	-	-	-	-
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	323,851	-	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	181,308	1	92,711	Subsequent Collection	41,412	-
PCE Technology de Juarez S.A. De C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	335,379	1	-	-	140,543	-
PCE Technology de Juarez S.A. De C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	488,555	1	-	-	177,763	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hengyang Futaihong Precision Industry Co., Ltd.	Subsidiary	128,818	-	71,577	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Carston Ltd.	Subsidiary	3,604,468	-	-	-	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	238,406	1	693	Subsequent Collection	71,822	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	$ 14,329,072	-	$ -	-	$ -	$ -
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	112,167	1	7	Subsequent Collection	6,754	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	155,777,524	1	86,434,462	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	778,841	2	4,613	Subsequent Collection	1,397	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	13,082,220	1	501,673	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	665,918	-	279,146	Subsequent Collection	233,507	-
Futaihua Industrial (Shenzhen) Co., Ltd.	G-TECH Optoelectronics Corporation	Affiliate	118,106	3	-	-	-	44
Futaihua Industrial (Shenzhen) Co., Ltd.	Nanjing Sharp Electronics Co., Ltd.	Affiliate	221,068	1	1,485	Subsequent Collection	-	83
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Hightech Electronics Components Inc.	Subsidiary	1,845,427	1	-	-	902,688	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	363,827	3	-	-	363,827	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,481,390	1	430,847	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fusing International Inc.	Subsidiary	656,869	1	-	-	225,648	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Competition Team Ireland Limited	Subsidiary	1,181,919	2	-	-	59,352	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Innocom Technology (Chongqing) Co., Ltd.	Subsidiary	100,959	-	100,959	Subsequent Collection	-	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Foxconn Japan Co., Ltd.	Subsidiary	157,341	1	63,417	Subsequent Collection	-	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Futaijing Precision Electrons (Yantai) Co., Ltd.	Subsidiary	488,805	1	-	-	-	-
Foxconn Precision Electronics (YanTai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	145,398	1	1,510	Subsequent Collection	21,746	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	188,951	4	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	23,338,216	4	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	6,970,831	3	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	164,819	2	-	-	-	-
Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Fuhong Cloud Computing (Tianjin) Co., Ltd.	Subsidiary	6,623,694	2	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	170,765	1	17,687	Subsequent Collection	60,417	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	$ 140,449,037	1	$ -	-	$ 60,095,394	$ -
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	166,537	1	10,628	Subsequent Collection	-	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	878,943	5	-	-	276,539	-
Fuding (Zhengzhou) Precision Industry Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	179,388	4	-	-	537	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Chongqing Fuyusheng Electronics Technology Co., Ltd.	Subsidiary	265,284	-	265,284	Subsequent Collection	-	-
Yantai Fuhuada Precision Electronics Co., Ltd.	Sharp Universal Technology (Shenzhen) Co., Ltd.	Affiliate	100,952	1	-	-	13,581	38
AnPinDa Precision Industry (Huizhou) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	121,439	1	-	-	139	-
Jusda Supply Chain Management International Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	119,988	-	-	-	11,326	-
Jusda Supply Chain Management International Co., Ltd.	Jusda Energy Technology (Shanghai) Co., Ltd.	Subsidiary	156,294	-	-	-	-	-
Jusda Supply Chain Management International Co., Ltd.	Foshan Innolux Optoelectronics Ltd.	Other related party	130,825	3	-	-	83,422	49
System Integration Electronics (Hangzhou) Co., Ltd.	System Integration (Haining) Electronics Co., Ltd.	Subsidiary	1,669,065	3	-	-	-	-
Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	27,519,800	3	-	-	-	-
Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	8,742,478	5	808,200	Subsequent Collection	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	1,519,073	-	18,838	Subsequent Collection	7,107	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	265,011	-	2,890	Subsequent Collection	115	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Hongfusheng Precision Electronics (ZhengZhou) Co., Ltd.	Subsidiary	100,628	2	-	-	-	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	1,504,609	30	1,400,707	Subsequent Collection	1,281,833	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	229,096,030	1	-	-	34,125,875	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	778,164	-	-	-	144	-
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development	Subsidiary	1,350,654	1	237,638	Subsequent Collection	-	-
Profit New Limited	Ingrasys Technology Co., Ltd.	Subsidiary	21,929,091	2	-	-	-	-
Profit New Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,698,380	2	-	-	-	-
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	111,094	2	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Profit New Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	$ 4,359,468	-	$ -	-	$ -	$ -
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	13,321,147	4	-	-	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	70,667,698	3	-	-	-	-
Fast Victor Limited	Best Behaviour Limited	Subsidiary	2,368,100	-	2,368,100	Subsequent Collection	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	729,190	1	-	-	-	-
Fast Victor Limited	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	4,426,756	1	-	-	-	1,660
Competition Team Ireland Limited	Foxconn European Manufacturing Services S.R.O.	Subsidiary	464,102	1	290,461	Subsequent Collection	287,161	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	564,925	4	391,970	Subsequent Collection	493,758	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronic Co., Ltd.	Subsidiary	1,223,336	1	-	-	227,027	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	108,230,414	1	-	-	22,836,154	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	3,081,339	1	-	-	-	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	101,512	1	-	-	-	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	12,913,540	1	-	-	6,040,440	-
Simply Smart Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	112,761	1	28,358	Subsequent Collection	55,279	-
Scientific-Atlanta De Mexico S. De R. L. De C. V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	220,620	10	-	-	220,620	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	135,340	2	62,007	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	188,104	-	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	394,744	2	133,253	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	11,638,923	3	-	-	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	187,348	8	183	Subsequent Collection	-	-
Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	113,988	9	97,145	Subsequent Collection	-	-
Hongfujin Precision Electrons (Hengyang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	176,660	-	332	Subsequent Collection	52,517	-
Foxconn Interconnect Technology Limited	Fu Ding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	284,914	4	68,686	Subsequent Collection	107,127	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Foxconn Interconnect Technology Limited	Foxconn (KunShan) Computer Connector Co., Ltd.	Subsidiary	$ 253,568	7	$ 22,366	Subsequent Collection	$ 88,338	$ -
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	375,644	5	-	-	153,622	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	130,410	4	-	-	687	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	351,092	-	184,100	Subsequent Collection	206,961	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	293,327	4	6,623	Subsequent Collection	96,078	-
Foxconn Interconnect Technology Limited	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	117,304	5	-	-	43,486	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	335,914	5	26,069	Subsequent Collection	171,142	-
Foxconn Interconnect Technology Limited	New Beyond Maximum Industrial Limited	Subsidiary	8,019,000	-	-	-	-	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	1,117,776	1	1,043,662	Subsequent Collection	217,308	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Limited	Subsidiary	255,138	5	29,714	Subsequent Collection	230,054	-
Foxconn Interconnect Technology Limited	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	108,678	4	39	Subsequent Collection	57,305	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	2,329,332	-	691,954	Subsequent Collection	154,264	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	345,459	3	-	-	89,111	-
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	273,081	2	93,852	Subsequent Collection	50,301	-
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Ltd.	Affiliate	256,019	3	-	-	67,717	-
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	103,266	8	-	-	31,381	-
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	182,597	4	-	-	65,244	-
Jusda International Limited	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	136,162	1	-	-	2,591	-
Jusda International Limited	Competition Team Ireland Limited	Subsidiary	238,962	1	-	-	1,751	-
Jusda International Limited	Sharp Jusda Logistics Corp.	Subsidiary	576,568	1	-	-	196,210	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	318,118	1	-	-	161,448	-
Jusda International Limited	Cloud Network Technology USA Inc.	Subsidiary	120,610	1	-	-	120,610	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	174,468	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Jusda International Limited	Fortunebay Technologh Pte Ltd.	Subsidiary	$ 131,280	-	$ -	-	$ 6,712	$ -
Jusda International Limited	Innolux Corporation	Other related party	220,851	1	-	-	57,220	83
ChongQing Jingmei Precision Electronic Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	642,508	1	-	-	194,029	-
Kunshan Fuchengke Precision Electronical Co., Ltd.	Fuyu Electronical Technology (Huaian)Co.,Ltd.	Subsidiary	114,778	1	-	-	29,954	-
Hongfuzhun Precision Shenzhen Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	228,302	-	80,338	Subsequent Collection	9,730	-
Hongfuzhun Precision Shenzhen Co., Ltd.	IPL International Limited	Subsidiary	154,829	-	8,505	Subsequent Collection	-	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technologies USA Inc.	Subsidiary	7,121,892	1	440	Subsequent Collection	-	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,827,123	1	90,759	Subsequent Collection	650,190	-
Chengdu Zhunren Technology Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	143,488	3	-	-	-	-
Jinchen Hongren Technology Co., Ltd.	Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Subsidiary	176,087	2	9,318	Subsequent Collection	-	-
HongQing Precision machine Co., Ltd.	Hong-Qi Mechatronics (Anhui) Co., Ltd.	Subsidiary	140,793	-	140,793	Subsequent Collection	-	-
New Wing Interconnect Technology (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,927,792	5	-	-	667	-
Jin Ji Full Precision Machinery (WuHan) Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	195,346	1	-	-	13,222	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	1,853,372	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	15,282,207	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology CZ S.R.O.	Subsidiary	268,525	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,816,368	3	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	272,276	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhang Precision Technology Japan Co., Ltd.	Subsidiary	1,968,211	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	717,031	4	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	252,886	3	-	-	-	-
Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn OE Technologies Inc.	Subsidiary	564,350	3	246,318	Subsequent Collection	153,333	-
Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	542,716	5	-	-	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	137,377	6	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Henan Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	$ 130,164	-	$ -	-	$ -	$ -
Henan Yuzhan Precision Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	600,012	4	-	-	-	-
Henan Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	28,032,215	4	15,363,656	Subsequent Collection	-	-
Henan Yuzhan Precision Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	127,734	2	174	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	443,424	1	226,760	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	175,153	1	85,991	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	361,232	2	23,443	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	169,663	1	34,880	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	231,734	2	45,610	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	200,032	1	35,559	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	IPL International Limited	Subsidiary	9,554,121	3	5,248,827	Subsequent Collection	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	113,711	1	-	-	-	-
Jincheng Futaihua Precision Electronic Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	437,744	-	47,182	Subsequent Collection	-	-
Lankao Yufu Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	171,426	1	-	-	2,418	-
Lankao Yufu Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	398,706	1	-	-	-	-
Lankao Yufu Precision Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	935,088	1	-	-	400	-
Lankao Yufu Precision Technology Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	263,829	1	-	-	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Subsidiary	140,439	4	120,625	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	444,852	4	14,003	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	527,201	2	140,037	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	604,022	2	51,156	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	633,766	2	97,516	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	855,127	2	38,584	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	$ 69,792,265	3	$ 40,070,195	Subsequent Collection	$ -	$ -
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Wuhan Yuzhan Precision Technology Co., Ltd.	Subsidiary	250,905	-	432	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Hebi Yuzhan Precision Technology Co., Ltd.	Subsidiary	515,949	-	6,550	Subsequent Collection	-	-
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	626,746	2	6,653	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	318,566	1	318,566	Subsequent Collection	297,409	-
Hunan Jusda Supply Chain Management Co., Ltd.	Jusda Supply Chain Management International Co., Ltd.	Subsidiary	112,554	1	-	-	46,975	-
Sharp Jusda Logistics Corp.	Sharp Corporation	Affiliate	730,008	2	-	-	494,317	274
Sharp Jusda Logistics Corp.	Sharp Marketing Japan Corporation	Affiliate	179,555	2	-	-	-	67
HeNan FuChi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	54,985,747	5	2,057,695	Subsequent Collection	22,909,136	-
HeNan FuChi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	7,817,303	2	1,039,940	Subsequent Collection	-	-
HeNan FuChi Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	629,164	1	-	-	-	236
Chongqing Fugui Electronics Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	286,359	3	-	-	-	-
Chongqing Fugui Electronics Co., Ltd.	Mega Well Limited	Subsidiary	241,572	2	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	503,503	4	-	-	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Profit New Limited	Subsidiary	10,236,517	2	1,631,188	Subsequent Collection	-	-
Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	42,553,900	2	9,838,489	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	638,342	2	425	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	3,113,296	4	720,212	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	7,931,213	2	151,045	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	4,885,808	8	583,119	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	216,098	6	21,836	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	322,936	2	68,490	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	16,238,311	3	537,925	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	$ 2,310,325	5	$ 21,209	Subsequent Collection	$ -	$ -
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	581,567	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	1,121,656	1	357,761	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Hongfujin Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	331,612	3	139,422	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	830,739	8	42,781	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	30,975,583	1	9,405,751	Subsequent Collection	165,498	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	227,393	-	63,158	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	4,012,516	4	328,114	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Limited	Subsidiary	3,137,829	10	1,173,197	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Moebg Industria De Eletronicos Ltda.	Subsidiary	168,718	4	1,136	Subsequent Collection	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Corporation	Affiliate	113,423	4	-	-	-	43
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	288,601	10	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	144,207	3	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	191,559	-	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	1,726,984	2	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	2,546,907	9	-	-	-	-
Shanxi Yuding Precision Technology Co., Ltd.	Lankao Yuzhan Intelligent Manufacturing Technology Co.,Ltd.	Subsidiary	108,047	-	-	-	-	-
Cloud Network Technology USA Inc.	Nanning Fugui Precision Industrial Co., Ltd.	Subsidiary	108,407	-	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	438,185	3	6,484	Subsequent Collection	-	-
Cloud Network Technology USA Inc.	Nsg Technology Inc.	Subsidiary	123,572	2	123,572	Subsequent Collection	-	-
IPL International Limited	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	134,500	5	-	-	-	-
IPL International Limited	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	242,583	3	-	-	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	76,788,242	6	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
IPL International Limited	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	$ 558,614	2	$ -	-	$ -	$ -
IPL International Limited	Shanxi Yuding Precision Technology Co., Ltd.	Subsidiary	229,402	1	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	211,454	-	147,306	Subsequent Collection	-	-
Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	276,976	4	87,361	Subsequent Collection	-	-
Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	2,911,834	1	-	-	2,768,688	-
Fortunebay Technology Pte Ltd.	Ambit Microsystem (Shanghai) Co., Ltd.	Subsidiary	117,900	2	-	-	82,588	-
Fortunebay Technology Pte Ltd.	Ingrasys Technology Co., Ltd.	Subsidiary	118,368	3	-	-	80,779	-
Fortunebay Technology Pte Ltd.	FIH (Hong Kong) Limited	Subsidiary	195,675	1	-	-	122,271	-
Fortunebay Technology Pte Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	160,613	2	-	-	115,543	-
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	379,290	2	-	-	166,080	-
Fortunebay Technology Pte Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	704,933	2	-	-	309,320	-
Fortunebay Technology Pte Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	181,571	2	-	-	91,727	-
Fortunebay Technology Pte Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	769,760	4	-	-	535,665	-
Fortunebay Technology Pte Ltd.	Shenzhen Fugui Precision Industrial Co., Ltd.	Subsidiary	110,582	1	-	-	79,386	-
Fortunebay Technology Pte Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	231,159	2	-	-	96,105	-
Fortunebay Technology Pte Ltd.	Interface Technology (ChengDu) Co.,Ltd.	Affiliate	147,934	1	-	-	83,919	55
Wuhan Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	572,492	10	-	-	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	131,241	-	-	-	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	197,971	4	154,478	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	408,714	10	52,210	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Jincheng Futaihua Precision Electronic Co., Ltd.	Subsidiary	199,142	2	127,890	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	176,050	2	32,979	Subsequent Collection	-	-
Hebi Yuzhan Precision Technology Co., Ltd.	Hon Fujin Precision Industry (Taiyuan) Co., Ltd.	Affiliate	117,527	3	-	-	-	44
Shenzhen Jingjiang Yunchuang Technology Co., Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	141,122	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2021	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	$ 972,778	3	$ -	-	$ 388,580	$ -
Triple Win Technology (JinCheng) Co., Ltd.	Best Ever Industries Limited	Subsidiary	220,160	1	-	-	156,697	-
Linksys Holdings, Inc.	Belkin International, Inc.	Subsidiary	172,906	2	-	-	3,272	-
Bang Tai International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	255,618	-	17,363	Subsequent Collection	16,830	-
FII USA Inc.	Ingrasys Technology USA Inc.	Subsidiary	304,244	1	-	-	-	-
Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	Futaihua Precision Electronics (Jiyuan) Co., Ltd.	Subsidiary	263,176	2	263,176	Subsequent Collection	-	-
Lankao Yuzhan Intelligent Manufacturing Technology Co., Ltd.	IPL International Limited	Subsidiary	1,177,992	3	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,579,981	-	-	-	-	-
Hengyang Yuzhan Precision Technology Co.,Ltd.	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	164,510	2	-	-	-	-
Hengyang Yuzhan Precision Technology Co.,Ltd.	Henan Yuzhan Precision Technology Co., Ltd.	Subsidiary	209,934	3	6,184	Subsequent Collection	-	-
Hengyang Yuzhan Precision Technology Co.,Ltd.	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Subsidiary	430,679	4	3,821	Subsequent Collection	-	-
Sunyun Technology Holdings Limited	ShunSin Technology (Ha Noi, Vietnam) Limited	Subsidiary	129,996	1	-	-	-	-
Sunyun Technology Holdings Limited	Shunyun Technology (Zhongshan) Limited	Subsidiary	183,858	-	183,858	Subsequent Collection	19,440	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	384,777	9	74,209	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Hongfujin Precision Industry (Shenzhen) Co., Ltd.	Subsidiary	106,294	1	-	-	-	-
Premier Image Technology (China) Ltd.	Champ Tech Optical (FoShan) Corporation	Affiliate	136,402	1	-	-	24,009	51
Fuhong Precision Component (Bac Giang) Limited	Foxconn Interconnect Technology Limited	Subsidiary	562,036	3	-	-	-	-
Fuhong Precision Component (Bac Giang) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	5,402,111	7	-	-	-	-
Foxconn Moebg Industria De Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	240,554	3	-	-	172,940	-
Foxconn Hon Hai Technology India Mega Development	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	136,268	1	-	-	79,751	-
Foxconn Hon Hai Technology India Mega Development	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	236,956	1	-	-	53,437	-

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

June 30, 2021

Table 9

Expressed in thousands of TWD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts receivable	$ 83,716,435	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	42,198,153	Note 3	1
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	866,058,138	Note 3	32
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	381,113,502	Note 3	11
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	141,060,303	Note 3	4
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	105,208,333	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	59,673,554	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Other receivables	90,821,354	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Purchases	184,767,499	Note 3	7
0	Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts payable	109,199,185	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Other receivables	106,771,018	Note 3	3
1	Triple Win Technology(ShenZhen) Co.Ltd.	Best Ever Industries Limited	Subsidiary	Sales	30,829,575	Note 3	1
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Accounts receivable	155,777,524	Note 3	5
2	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	212,678,978	Note 3	8
3	Hongfujing Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	41,429,284	Note 3	2
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	140,449,037	Note 3	4

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)
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	$ 297,500,841	Note 3	11
5	Nanning Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	40,256,350	Note 3	1
6	Futaihua Precision Electronics (Zhenzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	30,088,899	Note 3	1
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	44,814,423	Note 3	2
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Accounts receivable	229,096,030	Note 3	7
7	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Foxconn Singapore Pte. Ltd.	Subsidiary	Sales	719,146,037	Note 3	27
8	Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	28,200,398	Note 3	1
9	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	70,667,698	Note 3	2
9	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	90,829,171	Note 3	3
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	108,230,414	Note 3	3
10	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	209,987,008	Note 3	8
11	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	30,956,076	Note 3	1
12	Henan Yuzhan Technology Limited	IPL International Limited	Subsidiary	Sales	49,341,968	Note 3	2
13	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	69,792,265	Note 3	2
13	Shenzhenshi Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	98,470,001	Note 3	4
14	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Accounts receivable	54,985,747	Note 3	2
14	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Subsidiary	Sales	248,024,631	Note 3	9
15	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Accounts receivable	42,553,900	Note 3	1
15	Shenzhen Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	46,582,450	Note 3	2

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)
16	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Accounts receivable	$ 76,788,242	Note 3	2
16	IPL International Limited	Foxconn Precision International Limited	Subsidiary	Sales	214,728,827	Note 3	8
17	Hon Fu Cheng Precision Electronics (Chengdu) Co.,Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	30,521,545	Note 3	1

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

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

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

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

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries
Information on investees
June 30, 2021

Table 10

Expressed in thousands of TWD
(Except as otherwise indicated)

				Initial investment amount		Shares held as at June 30, 2021					
Investor	Investee	Location	Main business activities	Balance as at June 30, 2021	Balance as at December 31, 2020	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the six-month period ended June 30, 2021	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	$ 230,694,843	$ 230,694,843	8,061,628,748	100	$ 1,289,060,800	$ 40,486,903	$ 40,883,831	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	34,432,479	34,432,479	130,000,000	21	45,009,110	8,289,393	1,649,692	Note 6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	12,799,049	12,799,049	343,010,000	100	13,689,797	72,361	72,309	
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,174,960,419	98	27,655,289	672,579	658,819	Note 1
Hon Hai Precision Industry Co., Ltd.	Bao Shin International Investment Co., Ltd.	Taiwan	Investment holding	2,998,500	2,998,500	1,128,730,000	100	20,669,690	663,007	663,007	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	8,907,895	8,907,895	275,980,200	100	17,598,103	150,898	150,898	Note 1
Hon Hai Precision Industry Co., Ltd.	Ambit International Ltd.	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	49,451,592	2,752,206	2,752,206	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. -Netherland	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	10,249,935	237,512	237,512	Note 1
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	804,224	51,344	51,071	
Hon Hai Precision Industry Co., Ltd.	Foxconn Moebgindustria De Eletronicos Ltda-Brazil	Brazil	Products including FTV/DVR/Bluetooth module/set-top box and optical network terminals	348,977	348,977	24,315,201	100	338,711	87,987	87,978	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Design sales, and manufacturing of Mag/AI casing and mechanic parts	481,782	481,782	139,725,803	10	11,867,715	2,488,899	266,240	Note 1、2
Hon Hai Precision Industry Co., Ltd.	Foxconn Holding Ltd.	British Virgin Islands	Investment holding	47,827,423	46,728,413	1,561,066,764	100	64,627,581	8,063,989	8,063,989	Note 1

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at June 30, 2021: Number of shares	Shares held as at June 30, 2021: Ownership (%)	Shares held as at June 30, 2021: Book value	Net profit (loss) of the investee for the six-month period ended June 30, 2021	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Footnote
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	$ 1,611,500	$ 1,611,500	341,678,900	100	$ 4,935,126	$ 228,216	$ 228,216	Note 1
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	300,280,000	100	4,486,483	225,735	225,735	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte. Ltd.	Singapore	Investment holding	12,346,394	12,416,394	403,837,543	54	11,636,209	36,100	(264,050)	Note 1、9
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	3,247,330	3,247,330	72,163,188	100	1,420,535	(1,821)	(1,821)	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	2,663,270	478,122	83,896	Note 1、3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	904,411	904,411	96,900,000	100	808,884	4,850	4,850	
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	940,696	(4,901)	(3,666)	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Ltd.	Hong Kong	Purchase and the sales of cameras and related parts	22,311	22,311	1,404,936	2	102,467	182,909	2,981	Note 4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	1,444,555	1,444,555	65,810,751	65	449,021	(20,040)	(12,944)	Note 5
Hon Hai Precision Industry Co., Ltd.	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third-generation mobile telecom services	16,821,609	16,821,609	1,253,026,812	33	10,430,319	(2,664,138)	(874,657)	Note 7
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	166,927	166,927	484,860	1	176,254	1,307,147	2,525	Note 8
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	7,850,321	7,850,321	785,032,075	51	7,667,947	(308,963)	(157,576)	

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at June 30, 2021: Number of shares	Shares held as at June 30, 2021: Ownership (%)	Shares held as at June 30, 2021: Book value	Net profit (loss) of the investee for the six-month period ended June 30, 2021	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Footnote
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corp	Taiwan	Design, manufacture and sale of electronic components and software	$ 211,386	$ 211,386	21,138,600	40	$ 147,109	$ 31,849	$ 12,578	Note 10
Hon Hai Precision Industry Co., Ltd.	Others	Others		168,011	163,843	-	-	94,761	(8,534)	(6,224)	Note 11
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	24,973,175	24,973,175	91,555,069	15	31,511,106	8,289,393	1,181,444	Note 6
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,992,567	1,992,567	277,194,573	20	23,763,665	2,488,899	530,901	Note 2、12
Hon Yuan, Bao Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	763,673	478,122	23,283	Note 3、12
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	CyberTAN Technology, Inc.	Taiwan	Manufacture, design and marketing of wireless network equipment	357,397	357,397	35,122,013	11	571,505	(5,039)	(1,575)	Note 12
Hyield, Hon Yuan, Bao Shin and Hon Chi	G-TECH Optoelectronics Corporation	Taiwan	Manufacture of glass, glass products and electronics components	1,669,704	1,669,704	46,270,023	22	276,410	(2,276)	1,968	Note 12
Hyield, Hon Yuan, Bao Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	17	1,084,411	716,065	115,390	Note 12
Hyield, Hon Yuan, Bao Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design and manufacture of single board computer, embedded board, industrial motherboard	1,017,326	1,017,326	34,889,116	36	3,531,959	1,307,147	199,805	Note 8、12
Hon Chi, Hon Yuan, Bao Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	819,762	819,762	40,528,316	100	(7,748)	(10,527)	(31,152)	Note 12
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	970,000	970,000	60,010,000	100	179,658	(5,185)	(2,211)	Note 12

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at June 30, 2021: Number of shares	Shares held as at June 30, 2021: Ownership (%)	Shares held as at June 30, 2021: Book value	Net profit (loss) of the investee for the six-month period ended June 30, 2021	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Footnote
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	$ 441,300	$ 441,300	15,000,000	100	$ 568,161	$ 189,921	$ 189,921	Note 12
Bao Shin, Hyield, Hon Yuan and Hon Chi	Fitipower Integrated Technology Inc.	Taiwan	Manufacture of integrated circuit/semi-conductor machinery and sales of computer components	585,000	585,000	45,450,167	27	2,025,029	2,809,951	684,249	Note 12
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	808,158	808,158	56,601,286	21	562,662	(66,892)	(13,783)	Note 12
Bao Shin and FIH Mobile Limited	Advanced Optoelectronic Technology Inc.	Taiwan	Development, test, manufacture, sales of SMD LEDs, imports, exports and sales of these material and semi-manufactured goods	353,120	353,120	17,559,000	12	333,336	64,491	7,307	Note 12
Bao Shin, Hyield, and Lin Yih	Healthconn Corporation	Taiwan	Consultancy of health checkup software, machine, and health care	276,170	276,170	24,637,025	55	513,474	(24,594)	(14,552)	Note 12
Bao Shin, Hon Chi and Hyield	Asia Pacific Telecom Co., Ltd.	Taiwan	Special approval enterprise of type I telecommunications, manufacturing of wired (wireless) communication equipment and apparatus, installation of computer equipment and satellite TV channel facilities and telecommunications engineering, and provision of voice and non-voice mobile phone and third-generation mobile telecom services	3,045,178	3,045,178	302,022,004	8	2,314,635	(2,664,138)	(210,822)	Note 7、12
Bao Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	222,596	(62,387)	(18,410)	Note 12
Bao Shin, Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	906,334	906,334	18,486,687	27	485,828	(53,333)	(13,802)	Note 12

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2021	Initial investment amount: Balance as at December 31, 2020	Shares held as at June 30, 2021: Number of shares	Shares held as at June 30, 2021: Ownership (%)	Shares held as at June 30, 2021: Book value	Net profit (loss) of the investee for the six-month period ended June 30, 2021	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Footnote
Hyield, Hon Yuan, Bao Shin, Lin Yih and Hon Chi	Others	Others		$ 2,794,796	$ 2,425,981	-		$ 2,823,203	$ 356,809	$ 337,707	Note 11

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

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

Note 3: The Company and the direct and indirect investee companies own 26.51% of Pan International Industrial Corporation's outstanding shares.

Note 4: The Company and the direct and indirect investee companies own 99.96% of Premier Image Technology (H.K) Ltd.'s outstanding shares.

Note 5: The Company and the direct and indirect investee companies own 100% of Altus Technology Inc.'s outstanding shares.

Note 6: The Company and the direct and indirect investee companies own 36.3% of Sharp Corporation's outstanding shares.

Note 7: The Company and the direct and indirect investee companies own 40.74% of Asia Pacific Telecom Co., Ltd.'s outstanding shares.

Note 8: The Company and the direct and indirect investee companies own 36.79% of Ennoconn Corporation's outstanding shares.

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

Note 10: The Company and the direct and indirect investee companies own 100% of Socle Technology Corp.'s outstanding shares.

Note 11: Due to the amount is insignificant, combined disclosure is adopted.

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investments in Mainland China

For the six-month period ended June 30, 2021

Table 11

Expressed in thousands of TWD

(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 1,916,768	2	$ -	$ -	$ -	$ -	($ 169,198)	62.85	($ 106,341)	$ 7,426,899	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	1,461,257	2	139,300	-	-	139,300	5,508	100	5,508	(297,517)	121,470	Note 2
Shenzhen Fu Tai Hong Precision Industry Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,973,567	2	-	-	-	-	(1,197,501)	62.85	(752,629)	11,909,887	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,695,002	2	83,580	-	-	83,580	27,263	100	27,263	2,165,525	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,532,648	2	-	-	-	-	41,543	62.85	26,110	6,127,761	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	417,900	2	-	-	-	-	11,642	100	11,642	704,951	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Computer Connectors (Kunshan) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	$ 1,242,556	2	$ 139,300	$ -	$ -	$ 139,300	($ 1,246,457)	75.15	($ 952,854)	$ 6,669,033	$ 198,920	Note 2
Fu Ding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,337,280	2	-	-	-	-	530,724	75.15	405,712	7,518,256	-	Note 2
Hong Fujin Precision Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	4,708,340	2	-	-	-	-	1,722,873	100	1,722,873	126,129,332	975,657	Note 2
Foxconn Electronic Industrial Development (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	3,454,640	2	1,560,160	-	-	1,560,160	59,946	75.15	45,826	3,626,549	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	334,320	2	-	-	-	-	31,401	100	31,401	807,583	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	320,390	2	-	-	-	-	16,543	100	16,543	1,070,547	60,456	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	2,395,960	2	-	-	-	-	457,119	100	457,119	8,684,401	75,779	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	$ 4,067,560	2	$ 807,940	$ -	$ -	$ 807,940	$ 96,230	100	$ 96,230	$ 6,543,589	$ -	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	160,195	2	-	-	-	-	21,055	100	21,055	362,978	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	18,582,620	2	9,778,860	-	-	9,778,860	(6,429)	100	(6,429)	34,245,576	-	Note 2
Honyeh Precision Component (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components	161,588	2	-	-	-	-	6,941	100	6,941	437,374	40,397	Note 2
Triple Win Technology (Shenzhen) Co., Ltd.	Production and sale of optoelectronic devices, sensitive components, semiconductors, optoelectronic materials, new-type display devices, and spare parts of the above products	1,197,980	2	1,197,980	-	-	1,197,980	2,609,564	100	2,609,564	10,135,538	-	Note 2
Foxway Precision Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of router components	348,250	2	-	-	-	-	6,060	100	6,060	1,110,383	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	$ 6,364,617	2	$ -	$ -	$ -	$ -	$ 1,609,740	100	$ 1,609,740	$ 14,290,374	$ -	Note 2
Fuxiang Precision Industry (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	10,168,900	2	696,500	-	-	696,500	936,042	100	936,042	17,096,697	-	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	278,600	2	-	-	-	-	4,897	100	4,897	442,663	-	Note 2
FIH (Tian Jin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,471,008	2	-	-	-	-	(113,170)	62.85	(71,127)	(2,007,328)	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	375,206	2	-	-	-	-	41,644	70	29,151	390,317	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	264,809	2	139,300	-	-	139,300	(784)	100	(784)	10,360	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	4,569,040	2	913,468	-	-	913,468	71,431	100	71,431	2,749,276	-	Note 2
Premier Image Technology (China) Co., Ltd.	Manufacturing and sale of cameras	4,228,146	2	18,109	-	-	18,109	187,060	100	187,060	5,883,285	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Fu Zhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	$ 2,763,712	2	$ -	$ -	$ -	$ -	$ 69,744	100	$ 69,744	$ 4,873,313	$ -	Note 2
Fu Yu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	7,416,332	2	4,736,200	-	-	4,736,200	218,186	75.15	166,792	8,663,656	-	Note 2
CJ Electric System Co., Ltd.	Manufacturing and marketing of automobiles	78,383	2	-	-	-	-	23,361	50	11,681	100,537	-	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	13,191,710	2	2,002,983	-	-	2,002,983	1,461,219	100	1,461,219	44,750,777	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,089,500	2	-	-	-	-	(100,840)	62.85	(63,378)	1,859,372	-	Note 2
FIH Precision Electronics (Lang Fang) Co., Ltd.	Manufacturing and marketing of cell phone and components	13,247,430	2	-	-	-	-	(1,499,007)	62.85	(942,126)	9,870,421	-	Note 2
Foxconn Good Field Precision Industry (Dalian) Co., Ltd.	Manufacturing and marketing of electronics calculator and components	-	2	-	-	-	-	-	40	-	-	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	557,200	2	-	-	-	-	14,568	100	14,568	625,005	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	$ 8,157,408	2	$ 5,374,194	$ -	$ -	$ 5,374,194	$ 1,261,538	100	$ 1,261,538	$ 21,080,157	$ -	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	1,972,488	2	-	-	-	-	1,714,453	100	1,714,453	41,320,751	-	Note 2
FIH (Nanjing) Communications Co., Ltd.	Manufacturing and marketing of handset and components	487,550	2	-	-	-	-	34,372	62.85	21,603	250,267	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	891,520	2	-	-	-	-	23,152	100	23,152	1,644,517	-	Note 2
Fu Tai Kang Electronics Development (Yantai) Ltd.	Industrial design business	1,671,600	2	1,671,600	-	-	1,671,600	21,787	100	21,787	796,775	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,616,546	2	-	-	-	-	2,253	69.23	1,560	1,137,291	-	Note 2
Fu Ding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	11,004,700	2	7,382,900	-	-	7,382,900	702,078	100	702,078	16,291,988	-	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,203,900	2	3,203,900	-	-	3,203,900	123,414	100	123,414	2,659,029	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	320,390	2	278,600	-	-	278,600	10,469	100	10,469	355,939	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	$ 10,308,200	2	$ 10,308,200	$ -	$ -	$ 10,308,200	$ 9,519,359	100	$ 9,519,359	$ 270,334,842	$ -	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	381,279	2	55,720	-	-	55,720	(57,357)	5.76	-	55,720	-	Note 2
Hongfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	5,311,509	2	5,311,509	-	-	5,311,509	80,324	100	80,324	8,915,037	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and publish of computer software	429,950	2	72,436	-	-	72,436	(16,136)	8.88	-	72,436	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	55,720,000	2	47,362,000	-	-	47,362,000	6,533,955	100	6,533,955	127,624,342	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	26,467,000	2	13,930,000	-	-	13,930,000	754,249	100	754,249	65,711,703	-	Note 2
Fuding Precision Industry (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,114,400	2	278,600	-	-	278,600	67,729	75.15	51,775	1,625,389	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	5,070,520	2	473,620	-	-	473,620	57,225	100	57,225	1,924,738	-	Note 2
Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	417,900	2	417,900	-	-	417,900	147,100	100	147,100	513,343	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
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Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	$ 1,448,720	2	$ 1,448,720	$ -	$ -	$ 1,448,720	$ 42,667	100	$ 42,667	$ 2,497,340	$ -	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,393,000	2	1,114,400	-	-	1,114,400	(18,681)	100	(18,681)	1,330,015	-	Note 2
Nanning Futaihong Precision industry Co., Ltd.	Manufacturing and marketing of cell phone	1,393,000	2	-	-	-	-	15,163	62.85	9,530	891,463	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	835,800	2	853,604	-	-	853,604	(165,536)	100	(165,536)	(1,783,144)	-	Note 2
UER Technology (Shenzhen) Corporation	Manufacturing and marketing of lithium battery	163,218	2	-	-	-	-	43,687	43.79	19,131	10	-	Note 2
Tianjin Funayuanchuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	752,220	2	473,620	-	-	473,620	(250)	99.38	(248)	5,875	-	Note 2
Fuyu Energy Technology (Funing) Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,532,300	2	1,532,300	-	-	1,532,300	(35,268)	100	(35,268)	1,095,599	-	Note 2
Futaijing Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of handset component product	557,200	2	-	-	-	-	67,648	62.85	42,517	1,045,043	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
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	$ 1,058,680	2	$ 1,058,680	$ -	$ -	$ 1,058,680	$ 198,114	100	$ 198,114	$ 3,759,172	$ -	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	83,580	2	110,715	-	-	110,715	(17)	100	(17)	(89,012)	-	Note 2
Funeng New Energy Technology Service (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	167,160	2	-	-	-	-	6,429	100	6,429	219,364	-	Note 2
Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	8,879,798	2	710,430	-	-	710,430	1,649,747	22.54	371,853	7,258,713	-	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	153,787	2	153,787	-	-	153,787	(3,962)	100	(3,962)	86,131	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	446,317	2	379,370	-	-	379,370	(4,227)	85	(3,593)	309,945	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	44,576	2	44,576	-	-	44,576	(544)	85	(462)	49,176	-	Note 2
Fu Hon Yuan (Shenzhen) Environmental Technology Ltd.	Environmental technology development and wholesale of pollution controlling equipments	5,572	2	-	-	-	-	(633)	87.98	(557)	229,571	-	Note 2

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Scienbizip Consulting (Shenzhen) Co., Ltd.	Management and consulting services	$ 122,584	2	$ -	$ -	$ -	$ -	($ 97,310)	51	($ 49,628)	$ 378,431	$ -	Note 2
Guizhou Funayuan Chuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,142,260	2	1,142,260	-	-	1,142,260	(14,539)	99.38	(14,449)	692,012	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	83,580	2	-	-	-	-	10,144	75.15	7,755	154,690	-	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)	557,200	2	557,200	-	-	557,200	(36,209)	100	(36,209)	(730,685)	-	Note 2
Ur Materials (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile-butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	334,320	2	334,320	-	-	334,320	104,295	100	104,295	1,193,779	-	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	85,627,934	2	23,971,572	-	-	23,971,572	28,734,400	84.05	24,155,609	385,895,720	11,947,749	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	417,900	2	417,900	-	-	417,900	(3,029)	100	(3,029)	360,625	-	Note 2

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Fu Jin Ji Network Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	$ 431,270	2	$ 76,519	$ -	$ -	$ 76,519	($ 13,475)	100	($ 13,475)	$ 629,068	$ -	Note 2
Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	9,755,804	2	1,422,810	-	-	1,422,810	985,800	65.53	645,993	10,583,819	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges.	447,658	2	-	-	-	-	(87,981)	31.11	(27,371)	173,879	-	Note 2
Charming International Leasing Co., Ltd.	Financial leasing	835,800	2	208,950	-	-	208,950	60,609	100	60,609	1,422,850	-	Note 2
Kunshan Nano New Material Technology Co., Ltd.	Other articles solely for industrial use, of plastics, sandpaper, cutting-oil, waxes, grease, lubricating	3,106	2	55,720	-	-	55,720	-	9.45	-	55,720	-	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	10,185	2	18,245	-	-	18,245	961	40	384	7,717	-	Note 2、3

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Fushirui Precision Industry (Jiyuan) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	$ 19,502	2	$ -	$ -	$ -	$ -	$ -	100	$ -	$ -	$ -	Note 2
Kunshan Fuchengke Precision Electronic Co., Ltd.	Design and manufacture of Surface Mount Technology	696,500	2	696,500	-	-	696,500	93,076	100	93,076	1,112,696	-	Note 2
Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd.	Design and manufacture of Surface Mount Technology	-	2	208,950	-	-	208,950	-	-	-	-	-	Note 2
Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment , wired communication equipment, electronic parts and components, computers and computing peripheral equipments, cars, optical instruments, bare printed circuit boards of recorded media	355,218	2	250,740	-	-	250,740	-	-	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	195,020	2	195,020	-	-	195,020	18,191	100	18,191	754,186	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	334,320	2	334,320	-	-	334,320	94,624	100	94,624	450,482	-	Note 2

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Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	$ 385,439	2	$ 385,439	$ -	$ -	$ 385,439	($ 118,756)	100	($ 118,756)	$ 300,626	$ -	Note 2
Fushirui Precision Industry (Jincheng) Co., Ltd.	Machining centres, other automatic data processing machines, presented in the form of systems	114,226	2	114,226	-	-	114,226	689	100	689	117,240	-	Note 2
Fushirui Precision Industry (Zhengzhou) Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	211,053	2	222,880	-	-	222,880	(18,661)	100	(18,661)	278,257	-	Note 2
Fumeng Electronical Technology (Heze) Co., Ltd.	Manufacturer of Electric conductors for a voltage not exceeding 1000V	139,300	2	-	-	-	-	(45,942)	75.15	(35,120)	(58,723)	-	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computer, computer peripherals and molds	70,138	2	3,899	-	-	3,899	(1,028)	5	-	3,899	-	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	835,800	2	122,584	-	-	122,584	(13,741)	96.23	(13,223)	193,936	-	Note 2

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Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	$ 556,078	2	$ 83,580	$ -	$ -	$ 83,580	$ -	6.38	$ -	$ 83,580	$ -	Note 2
Shenzhen fuhongji Trading Co., Ltd. (Formerly: Rich Dreams Network Technology (Shenzhen) Limited)	Electronic shopping and mail-order, commodity brokerage, information management and professional education services	44,576	2	44,576	-	-	44,576	-	100	-	-	-	Note 2
Interface Optoelectronics (SZ) Co., Ltd.	Production and sale of the touch monitor	2,680,132	2	-	-	-	-	1,376,544	22.54	310,273	2,869,620	-	Note 2
Shenzhen Nano Photoelectric Co., Ltd.	Research and development of optoelectronic products, technical services	591,904	2	9,850	-	-	9,850	-	9.45	-	9,850	-	Note 2
First Special Material (Henan) Limited	Chemical products, optical film, protection and development film, tape, glue, adhesives, inks, coatings, grinding fluid, cutting oil, plastic products, sandpaper, grinding wheel, design, manufacture, sale, leasing, warranty, service and abrasive of materials and its spare parts	292,530	2	292,530	-	-	292,530	(2,985)	96.23	(2,873)	293,151	-	Note 2

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Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	$ 975,100	2	$ 975,100	$ -	$ -	$ 975,100	$ 126,952	100	$ 126,952	$ 2,487,997	$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	975,100	2	975,100	-	-	975,100	76,894	100	76,894	1,330,564	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialized design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	5,816,855	2	6,965,000	-	-	6,965,000	20,150	83.13	16,751	3,595,415	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	835,800	2	835,800	-	-	835,800	9,302	100	9,302	920,639	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	11,886,475	2	10,308,200	-	-	10,308,200	(281,537)	100	(281,537)	9,740,775	-	Note 2

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Lankao Yude Environment Material Technology Inc.	Manufacturing and marketing of carton, color boxes and packaging boxes	$ 1,253,700	2	$ 1,253,700	$ -	$ -	$ 1,253,700	$ 17,765	100	$ 17,765	$ -	$ -	Note 2
Jin Ji Full Precision Machinery (Huaian) Co., Ltd.	Manufacturing of metal moulds, metal processing, metal surface treatment and manufacturing of industrial plastic products	-	2	-	-	-	-	-	-	-	-	-	Note 2
Interface Optoelectronics (Wuxi) Co., Ltd.	Production and sale of the touch monitor	362,180	2	-	-	-	-	(44,441)	22.54	(10,017)	170,637	-	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	418,384	2	104,475	-	-	104,475	82,008	100	82,008	1,066,170	-	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	25,715	2	-	-	-	-	(7,005)	37.88	(2,653)	(21,498)	-	Note 2

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Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	$ 3,877,678	2	$ -	$ -	$ -	$ -	$ 6,409	100	$ 6,409	$ 3,745,916	$ -	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	86,254	2	56,790	-	-	56,790	13,665	70	9,566	118,949	-	Note 2
Kunshan Nano Environmental Protection Technology Co., Ltd.	Design and assembly of environment protection electronic devices and water processors; sale of self-produced products; wholesale of cosmetics	20,190	2	-	-	-	-	-	9.45	-	-	-	Note 2
G-TECH Optoelectronics (Shenzhen) Co., Ltd.	R&D, manufacturing of new panel displays, display materials; wholesale of displays, display materials, PV glasses, parts of mobile telecommunication products, production equipment of displays and PV glasses and wholesale of raw materials for production	1,393,000	2	-	-	-	-	5,687	100	5,687	198,641	-	Note 2

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Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	$ 5,535,794	2	$ 4,736,200	$ -	$ -	$ 4,736,200	($ 9,456)	100	($ 9,456)	$ 2,409,629	$ -	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	200,004	2	111,412	-	-	111,412	2,668	53.33	1,423	37,229	-	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	129,688	2	-	-	-	-	(24,363)	62.85	(15,312)	(586,209)	-	Note 2

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Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	$ 13,406,458	2	$ 36,744	$ -	$ -	$ 36,744	$ -	3.30	$ -	$ 36,744	$ -	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	318,289	2	-	-	-	-	(2,407)	37.58	(920)	200,586	-	Note 2
FIH Electronics Technology (Nanjing) Co., Ltd.	Production and processing of mobile communication equipment (mobile phones) and their components and related modules, fixtures and inspection tools	-	2	-	-	-	-	-	-	-	-	-	Note 4

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FIH (Nanjing) Intelligent Technology Co., Ltd.	Mobile phone-related software and hardware development testing, system integration, application services and related technical services	$ 139,300	2	$ -	$ -	$ -	$ -	$ 39	62.85	$ 25	$ 90,883	$ -	Note 2
Jin Ji Full Precision Machinery (Qinhuangdao) Co., Ltd.	Development and production of precision molds, metal and nonmetal mold components, machine components, electronic products spare parts; automation equipment and its key components, hardware products, sheet metal products, injection molding, plastic products development, design, production , heat treatment processing, metal material shear processing	41,790	2	-	-	-	-	(7,961)	100	(7,961)	30,496	-	Note 2
Ji Zhi Precision Technology (Shenzhen) Co., Ltd.	Development, design, production and sales of display materials, precision glass components, photovoltaic glass, spare parts for mobile communication products, display screens and photovoltaic glass production equipment and raw materials	-	2	417,900	-	-	417,900	-	100	-	-	-	Note 2

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Guangxi Hongzhiyi Investment Management Co., Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	$ 9,682	2	$ 4,305	$ -	$ -	$ 4,305	($ 617)	50	($ 309)	$ 540	$ -	Note 2
Yuan Kang Agricultural Technology (Shenzhen) Co., Ltd.	Engaged in the development of pollution-free cultivation techniques and products for vegetables and fruits; agricultural cultivation technology equipment, craft gifts, health food, wholesale technical consultation, retail, import and export, and other relative business	23,869	2	-	-	-	-	(32,471)	50	(16,236)	15,466	-	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	130,968	2	-	-	-	-	(54,473)	100	(54,473)	397,005	-	Note 2

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Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	$ 274,914	2	$ -	$ -	$ -	$ -	($ 1,229)	100	($ 1,229)	$ 133,640	$ -	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	-	2	-	-	-	-	-	-	-	-	-	Note 5
Yihong Technology (Chengdu) Co., Ltd. (Formerly: Bisheng Technology (Chengdu) Co., Ltd.)	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	473,620	2	-	-	-	-	(91,084)	22.54	(20,530)	68,711	-	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	176,190	2	-	-	-	-	(175,550)	26.07	(45,769)	19,791	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	105,714	2	-	-	-	-	(18,650)	26.07	(4,862)	54,632	-	Note 2

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2021	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2021		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Net income of investee for the six-month period ended June 30, 2021	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2021	Book value of investments in Mainland China as of June 30, 2021	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2021	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Langyage Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	$ 70,476	2	$ -	$ -	$ -	$ -	($ 37,790)	26.07	($ 9,853)	$ 16,985	$ -	Note 2
Foshan Pulida Technology Co., Ltd	Design and sale of camera, electronic laser manufacturing machine, projector, monitor, digital video system, multidimension anaglyph spectacles, electronic and optoelectronic control unit, LCD display unit, precision lens and stamping die	346,045	2	-	-	-	-	446	100	446	323,636	-	Note 2
Kore Semiconductor 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	1,285,185	2	-	-	-	-	(108,961)	20.13	(21,934)	238,656	-	Note 2
Other		21,705,670	2	692,420	-	-	692,420	3,633,935		1,138,790	33,523,871	-	Note 6

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2021	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Hon Hai Precision Industry Co., Ltd.	$ 184,858,797	$ 332,280,502	$ -

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 (Far East) 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 accountants.

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

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which has not yet been established as of June 30, 2021.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US$13,441 in Chengdu NUWA Robotics Corp., which has not yet been established as of June 30, 2021.

Note 6:Since the list company including Zhen Ding Technology Holding Limited, ShunSin Technology Holdings Limited and Eson Precision Ind. Co., Ltd. hasn't announed the second quarter financial information, so the Mainland China investment information is consolidated disclosed.

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

1. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US$814,000 in Liuzhou Antec Fangshen Electric Sys tem Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co, Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority. 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. 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$6,106,870 in SHARP FIT Automotive Technology (Wuxi) Co., Ltd. All of the shares were transferred in 2020.
21. 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.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$26,500,000 in Xincheng Technology (Chengdu) Co., Ltd. On November 12, 2018, the Investment Commission, M.O.E.A. approved the withdrawal of the investment of US$26,500,000. Xincheng Technology (Chengdu) Co., Ltd. was liquidated in 2020.
23. 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.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$45,000,000 in Lankao Yude Environmental Material Technology Co., Ltd. and completed the registration of

business combination with Lankao Yufu Precision Technology Table 11 Page 19 Co., Ltd. at the local competent authority on January 29, 2021. The surviving company is Lankao Yufu Precision Technology Co., Ltd.

25.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.

26.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.

27.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.

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 P Manufacturing and marketing of flexible display and molding
   However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.
2. An investment proposal totaling US$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., System Integration electronics(Hangzhou) Co., Ltd., Nanning Fugui Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Henan Yuzhan Technology Limited. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on May 26, 2017.
3. An investment proposal totaling US$56,190,507 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Interface Optoelectronics (SZ) Co., Ltd.,Interface Technology (Zhengzhou) Co., Ltd. and Interface Optoelectronics (Wuxi) Co., Ltd.However, Interface Technology (Chengdu) 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 March 15, 2019.

III. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau , MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

IV. The Company invests in the company via investee companies in Mainland China including Yantaishi Fulitong International Trading Co., Ltd., Yantai Hongfu Occupation Training School, Guizhou Yuguiqian Real Estate Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Guizhou Fuzhikang Precision Electronics Co., Ltd., Shenzhen Fuhongxun Technology Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Langfang Hui Ju Yin Qing Zhong Chuang Kong Jian Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Hangzhou Jusda Supply Chain Management Limited, Shandong Jusda Supply Chain Management Limited, Shenzhen Qianhai Jusda Supply Chain Management Limited, Shenzhen Fertile Plan International Logistics Co., Ltd., Guangxi Jusda SCM Limited, Chongqingshi Futaitong Logistics Limited Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Shanghai Futaitong International Logistics Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Jiaxing Jusda Supply Chain Management Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Lang Fang Fertile Plan Logistics Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda SCM (Huaian) Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Nanjing Jusda Supply Chain Management Co., Ltd., Zhengzhou Jusda Industrial Park Development Co., Ltd., Zhengzhou Zhunxuntong technology Co., Ltd., Wuhan Peda International Logistics Co., Ltd., Shenzhen Zhuxuntong Technology Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., Beijing Jusda Supply Chain Management Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Zhenzhou GDS Information & Technology Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Talentek Microelectronics (Hefei) Limited, Shenzhen Dengmao Science & Technology Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., Jin Ji Full Precision Machinery (Hengyang) Co., Ltd., Ur Industry Materials (Langfang) Co., Ltd., Ur Uy Material (Kunshan) Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Ur Material Technology (Guangzhou) Co., Ltd., Ur Material (Yantai) Co., Ltd., Ur Material (Chongqing) Co., Ltd., Ur New Materials Technology (Wuhan) Co., Ltd., Jin Ji Precision Pneumatic (Shenzhen) Co., Ltd., Hong-Qi Mechatronics (Anhui) Co., Ltd., Mingyang Real Estate Development (Kunshan) Co., Ltd., Huaian Mingyang Real Estate Development Co., Ltd., Jinan Development Property Development Co., Ltd., Triple Win Technology (Jincheng) Co., Ltd., Huaian Fulitong Trading Co., Ltd., Teng Yi New Energy Technology (Kunshan) Co., Ltd., Huaian Hongyu Electronic Technology Co., Ltd., Huaian Tengyue Information Science & Technology Co., Ltd., Shenzhen Anya Trading Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., Yuanfu (Shenzhen) Technology Co., Ltd., Oyeze Internet Technology (Shenzhen) Co., Ltd., Candledino Network Security Technology (Shenzhen) Co., Ltd., Chongqing Hongfuzhun Trading Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Hongqingxin Precision Electronics (Chongqing) Co., Ltd., Chongqing Jingmei Precision electronic Co., Ltd., Shenzhen Hochichuang Technology Co., Ltd., HCC Teletron (HK) Technology Co., Ltd., Fuyou Wande Trading Co., Ltd., Shanghai Ketaihuajie Technology Co., Ltd., Shenzhen Foxtricity Co., Ltd., Shenzhen Hong Jie Yu Technology Co., Ltd., Shanghai Fusharp Sales Co., Ltd., Foxon Technical (Dezhou) Co., Ltd., Eerduosi Honghan Precision Electronics Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., Ambit Microsystems (Jiashan) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Simaite Technology (Shenzhen) Co., Ltd., Innovative & Intelligent Factory Accelerator (Shenzhen) Co., Ltd., Hangzhou Jiangyu Innovation Medical Technology Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Shenzhen Futaile Trade Co., Ltd., Guizhou Qianyu Electric Vehicle Service Co., Ltd., Lanzhou Futaihua Industrial Limited, Shenzhen Jinchangzhi Technology Co., Ltd., Shenzhen Galane Robotics Co., Ltd., Shenzhen Hong Jie Fei Technology Service Co., Ltd., Haina Cognitive Connections Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Shenzhen Fuhongcai Technology Service Co., Ltd., Hon Fu Cheng Precision Electronics (Chengdu) Co., Ltd., Chengdu Chengfu Future Technology Co., Ltd., Fuxiang Private Equity Investment Fund Joint Ventur, Hong Fu Cheng Technology (Tianjin) Co., Ltd., Tanghe Fuyang Soleros Technology Co., Ltd., Dongying PV Technology Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Jiashan PV Technology Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Danjiangkou Fusheng Soleros Technology Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Henan Fuchi Technology Co., Ltd., Zhengzhou Yu Teng Precision Technology Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Henan Zhongyuan Finance & Fund Management Co., Ltd., Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fulianwang Electronic Technology Co., Ltd., Wefix Electronics Technology (Shenzhen) Co., Ltd., Guangxi Fulianwang Electronic Technology Co., Ltd., Beijing Fusharp Electronic Commerce Limited, Chengdu Fulianwang Trading Co., Ltd., Shanxi Fulianwang Electronic Technology Co., Ltd., Hunan Fulianwang Trading Co., Ltd., Guizhou Fuxuntong Trading Co., Ltd., Langfang Fulianwang Trading Co., Ltd., Xian Wanmayun Electronic Technology Co., Ltd., Huaian Flnet Electronics and Technology Co., Ltd., Henyang Fulianwang Commerce & Trade Co., Ltd., Rich Dreams Network Technology (Hangzhou) Limited, Henan Zhongyuan Financial Guarantee Co., Ltd., Jiyuan Jizhun Precision Electronics Limited, Henan Yupin Real Estate Co., Ltd., Henan Jiagang Industrial Limited, Shenzhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shanghai Fuhong Electronic Technology Co., Ltd., Shenzhen Fulianwang Technology Co., Ltd., Flnet Smartech (Shenzhen) Co., Ltd., Fu Shi Jie Shenzhen, Shenzhen Love Pocket Technology Co., Ltd., Zhengzhou Wanmayun Electronic Technology Co., Ltd., Nanning Fugui Precision Industry Co., Ltd., Chongqing Fugui Electronics Co., Ltd., Guangxi Fumeng Innovation Technology Co., Ltd., Futaihua Precision Electronics (Zhenzhou) Co., Ltd., Shanxi Yuding Precision Technology Co., Ltd., Henan Fujiang Precision Technology Co., Ltd., Wuhan Yuzhan Precision Technology Co., Ltd., Hebi

Yuzhan Precision Technology Co., Ltd., Amworld Microsystems (Shanghai) Limited, Ingrasys Info-Tech Corporation, System Integration Electronics (Hangzhou) Co., Ltd., Ambit Microsystem (Shanghai) Co., Ltd., Jizhun Precision Industry (Huizhou) Co., Ltd., Shenzhen Jingjiang Yunchuang Technology Co., Ltd, Chengdu Zhunren Technology Co., Ltd., Zhengzhou Hongren Cutting Tool Limited, Jinchen Hongren Technology Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd., Hongfujing Precision Electronics (Tianjin) Co., Ltd., Hongfujing Precision Electronics (Guiyang) Co., Ltd., Baichang Technology Service (Tianjin) Co., Ltd., Jincheng Futaihua Precision Electronic Co., Ltd., Henan Yuzhan Technology Limited, Langfang Yuzhan Technology Limited, Qianhai Yuzhan (Shenzhen) Consulting Management Co., Ltd., Shenzhenshi Yuzhan Precision Technology Co., Ltd., Fulian Intelligent Workshop (Shenzhen) Co., Ltd., Zhengzhou Fulian Intelligent Workshop Co., Ltd., Lankao Yuzhan Intelligent Creation Technology Co., Ltd., Shenzhen Fugui Precision Industry Co., Ltd., Flow Vision Technology Co., Ltd., Dong Guan Fu Yi Precision Industry Co., Ltd., Shenzhen Fu Lian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Fu Jia Zhichuang (Shenzhen) Technology Co., Ltd., Fu Ji Yun (Shenzhen) Technology Co., Ltd., System Integration (Hai Ning) Electronics Co., Ltd., Chongqing Fuyusheng Electronics Technology Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., Hongfu (Shenzhen) Equity Investment Fund Management Co., Ltd., Hong Chi
Shenzhen fuhongji Trading Co.,Ltd. (Formerly: Rich Dreams Network Technology (Shenzhen) Limited)
Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Pengzhan Investment Co., Ltd., Foshan Shunde Jishun Precision Industry Co., Ltd., Fuxuntong Trading (Shenzhen) Co., Ltd., Efeihu (Chengdu) E-commerce Limited, Henyang Fuxiangyun Culture Co., Ltd., Shanghai Foxconn Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, Fujintong Financial Information Services (Shanghai) Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Hongzhaoda Technology services Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen eLux Display Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Jinjihu Information Consulting Co., Ltd., Fu Meng (Shenzhen) Consulting Service Co., Ltd., Shenzhen Zhanggongzhi Technology Service Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Ur Hongxin Testing Technology (Dongguan) Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Panzhou Fu Gui Kang Precision Electronic Co., Ltd., Nanyang Hongfujing Precision electronic Co., Ltd., Kunming Fulitong International Trading Co., Ltd., Gansu Fuguangyuan Electronic Technology Co., Ltd., Hongfujing Precision Electronic (Kaili) Co., Ltd., Hongfujing Precision Electronic (Wenshan) Co., Ltd., Kaili Fulitong International Trading Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd. Except for the investment via the holding companies in Mainland China, other investments
Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

June 30, 2021

Table 12

Expressed in thousands of TWD

(Except as otherwise indicated)

						Amount						
Name of Security	Trustee	Issued on	Maturity	Date of interest	Interest rate (%)	Issued Amount	Repaid Amount	Balance as at June 30, 2021	Amortisation for the period	Book value	Status of guarantee	Footnote
Second debenture issue of 2011	Bank SinoPac											
Bond C		2011/06/14	10 years	Note 1	1.82	$ 1,400,000	($ 1,400,000)	$ -	$ -	$ -	None	
First debenture issue of 2014	〃											
Bond C		2014/03/18	7 years	〃	1.75	350,000	(350,000)	-	-	-	〃	
Bond D		〃	10 years	〃	2.00	2,500,000	-	2,500,000	-	2,500,000	〃	
Second debenture issue of 2014	〃											
Bond C		2014/05/21	7 years	〃	1.70	3,350,000	(3,350,000)	-	-	-	〃	
Bond D		〃	10 years	〃	1.95	4,200,000	-	4,200,000	-	4,200,000	〃	
Third debenture issue of 2014	〃											
Bond A		2014/07/08	7 years	〃	1.70	6,000,000	-	6,000,000	-	6,000,000	〃	
Bond B		〃	10 years	〃	1.95	6,000,000	-	6,000,000	-	6,000,000	〃	
Fourth debenture issue of 2014	〃											
Bond C		2014/10/08	7 years	〃	1.80	3,200,000	-	3,200,000	-	3,200,000	〃	
Bond D		〃	10 years	〃	2.02	2,200,000	-	2,200,000	-	2,200,000	〃	
Bond E		〃	12 years	〃	2.15	200,000	-	200,000	-	200,000	〃	
Fifth debenture issue of 2014	〃											
Bond C		2015/01/14	7 years	〃	1.80	2,800,000	-	2,800,000	-	2,800,000	〃	
First debenture issue of 2015	〃											
Bond E		2015/04/14	7 years	〃	1.75	1,000,000	-	1,000,000	-	1,000,000	〃	
Second debenture issue of 2015	〃											
Bond E		2015/06/24	6 years	〃	1.55	400,000	(400,000)	-	-	-	〃	
Bond F		〃	7 years	〃	1.70	2,300,000	-	2,300,000	-	2,300,000	〃	
Bond G		〃	10 years	〃	1.90	500,000	-	500,000	-	500,000	〃	
Third debenture issue of 2015	〃											
Bond E		2015/09/29	5.5 years	〃	1.27	200,000	(200,000)	-	-	-	〃	
Bond F		〃	6 years	〃	1.33	400,000	-	400,000	-	400,000	〃	
Bond G		〃	7 years	〃	1.45	1,000,000	-	1,000,000	-	1,000,000	〃	
Bond H		〃	12 years	〃	2.00	300,000	-	300,000	-	300,000	〃	
Fourth debenture issue of 2015	〃											
Bond E		2015/11/30	6 years	〃	1.28	100,000	-	100,000	-	100,000	〃	
Bond F		〃	7 years	〃	1.40	1,400,000	-	1,400,000	-	1,400,000	〃	
Bond G		〃	10 years	〃	1.75	100,000	-	100,000	-	100,000	〃	
Bond H		〃	12 years	〃	1.95	200,000	-	200,000	-	200,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at June 30, 2021	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
First debenture issue of 2016	Bank SinoPac											
Bond D		2016/06/07	5 years	Note 1	0.80	$ 2,100,000	($ 2,100,000)	$ -	$ -	$ -	None	
Bond E		〃	6 years	〃	0.88	1,300,000	-	1,300,000	-	1,300,000	〃	
Bond F		〃	7 years	〃	0.95	1,800,000	-	1,800,000	-	1,800,000	〃	
Bond G		〃	10 years	〃	1.20	1,800,000	-	1,800,000	-	1,800,000	〃	
Second debenture issue of 2016	〃											
Bond C		2016/08/08	4.75 years	〃	0.70	500,000	(500,000)	-	-	-	〃	
Bond D		〃	5 years	〃	0.73	2,300,000	-	2,300,000	-	2,300,000	〃	
Bond E		〃	6 years	〃	0.83	1,700,000	-	1,700,000	-	1,700,000	〃	
Bond F		〃	7 years	〃	0.90	2,900,000	-	2,900,000	-	2,900,000	〃	
Third debenture issue of 2016	〃											
Bond C		105/11/07	5 years	〃	0.83	900,000	-	900,000	-	900,000	〃	
First debenture issue of 2017	〃											
Bond C		2017/05/17	5 years	〃	1.12	4,000,000	-	4,000,000	-	4,000,000	〃	
Bond D		〃	7 years	〃	1.36	900,000	-	900,000	-	900,000	〃	
Bond E		〃	10 years	〃	1.53	400,000	-	400,000	-	400,000	〃	
Second debenture issue of 2017	〃											
Bond C		2017/08/08	4 years	〃	0.98	800,000	-	800,000	-	800,000	〃	
Bond D		〃	5 years	〃	1.04	3,100,000	-	3,100,000	-	3,100,000	〃	
Bond E		〃	6 years	〃	1.18	200,000	-	200,000	-	200,000	〃	
Bond F		〃	7 years	〃	1.30	2,000,000	-	2,000,000	-	2,000,000	〃	
Bond G		〃	10 years	〃	1.52	700,000	-	700,000	-	700,000	〃	
Third debenture issue of 2017	〃											
Bond B		2017/11/16	5 years	〃	1.00	2,950,000	-	2,950,000	-	2,950,000	〃	
Bond C		〃	7 years	〃	1.18	1,950,000	-	1,950,000	-	1,950,000	〃	
Bond D		〃	10 years	〃	1.40	1,000,000	-	1,000,000	-	1,000,000	〃	
First debenture issue of 2018	〃											
Bond A		2018/05/09	3 years	〃	0.76	1,000,000	(1,000,000)	-	-	-	〃	
Bond B		〃	5 years	〃	0.89	3,100,000	-	3,100,000	-	3,100,000	〃	
Bond C		〃	6 years	〃	0.96	200,000	-	200,000	-	200,000	〃	
Bond D		〃	7 years	〃	1.05	3,200,000	-	3,200,000	-	3,200,000	〃	
Bond E		〃	10 years	〃	1.35	1,500,000	-	1,500,000	-	1,500,000	〃	
Second debenture issue of 2018	〃											
Bond A		2018/07/27	3 years	〃	0.73	700,000	-	700,000	-	700,000	〃	
Bond B		〃	4 years	〃	0.80	200,000	-	200,000	-	200,000	〃	
Bond C		〃	5 years	〃	0.87	3,900,000	-	3,900,000	-	3,900,000	〃	
Bond D		〃	6 years	〃	0.92	500,000	-	500,000	-	500,000	〃	
Bond E		〃	7 years	〃	1.00	2,300,000	-	2,300,000	-	2,300,000	〃	
Bond F		〃	10 years	〃	1.30	1,400,000	-	1,400,000	-	1,400,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at June 30, 2021	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
First debenture issue of 2019	Bank SinoPac											
Bond A		2019/10/22	3 years	Note 1	0.68	$ 100,000	$ -	$ 100,000	$ -	$ 100,000	None	
Bond B		〃	5 years	〃	0.80	1,900,000	-	1,900,000	-	1,900,000	〃	
Bond C		〃	6 years	〃	0.86	500,000	-	500,000	-	500,000	〃	
Bond D		〃	7 years	〃	0.90	2,500,000	-	2,500,000	-	2,500,000	〃	
Bond E		〃	10 years	〃	1.10	950,000	-	950,000	-	950,000	〃	
Second debenture issue of 2019	〃											
Bond A		2020/01/09	5 years	〃	0.81	1,700,000	-	1,700,000	-	1,700,000	〃	
Bond B		〃	6 years	〃	0.85	500,000	-	500,000	-	500,000	〃	
Bond C		〃	7 years	〃	0.92	2,350,000	-	2,350,000	-	2,350,000	〃	
Bond D		〃	10 years	〃	1.12	1,650,000	-	1,650,000	-	1,650,000	〃	
First debenture issue of 2020	〃											
Bond A		2020/05/14	5 years	〃	0.80	1,900,000	-	1,900,000	-	1,900,000	〃	
Bond B		〃	7 years	〃	0.90	4,100,000	-	4,100,000	-	4,100,000	〃	
Bond C		〃	10 years	〃	1.00	600,000	-	600,000	-	600,000	〃	
Second debenture issue of 2020	〃											
Bond A		2020/09/09	5 years	〃	0.69	2,850,000	-	2,850,000	-	2,850,000	〃	
Bond B		〃	7 years	〃	0.79	3,700,000	-	3,700,000	-	3,700,000	〃	
Bond C		〃	10 years	〃	0.90	1,400,000	-	1,400,000	-	1,400,000	〃	
Bond D		〃	12 years	〃	1.00	300,000	-	300,000	-	300,000	〃	
Third debenture issue of 2020	〃											
Bond A		2020/12/28	5 years	〃	0.53	1,800,000	-	1,800,000	-	1,800,000	〃	
Bond B		〃	7 years	〃	0.63	6,600,000	-	6,600,000	-	6,600,000	〃	
Bond C		〃	10 years	〃	0.68	3,400,000	-	3,400,000	-	3,400,000	〃	
Bond D		〃	15 years	〃	0.90	200,000	-	200,000	-	200,000	〃	
First debenture issue of 2021	〃											
Bond A		2020/05/14	3 years	〃	0.48	1,300,000	-	1,300,000	-	1,300,000	〃	
Bond B		〃	5 years	〃	0.54	2,100,000	-	2,100,000	-	2,100,000	〃	
Bond C		〃	7 years	〃	0.63	5,700,000	-	5,700,000	-	5,700,000	〃	
Bond E		〃	10 years	〃	0.73	2,200,000	-	2,200,000	-	2,200,000	〃	
Bond F		〃	15 years	〃	0.95	700,000	-	700,000	-	700,000	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/09/23	5 years	Note 2	2.25	US$600,000 thousand	-	US$600,000 thousand	-	US$600,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	〃	10 years	〃	3.00	US$400,000 thousand	-	US$400,000 thousand	-	US$400,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	5 years	〃	0.52	JPY 6,000,000 thousand	-	JPY 6,000,000 thousand	-	JPY 6,000,000 thousand	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Balance as at June 30, 2021	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Issued Foreign unsecured corporate bonds in the amount of JPY	-	2017/09/20	7 years	Note 2	0.70	JPY 2,500,000 thousand	$ -	JPY 2,500,000 thousand	$ -	JPY 2,500,000 thousand	None	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/03/12	5 years	〃	3.75	US$700,000 thousand	-	US$700,000 thousand	-	US$700,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	〃	10 years	〃	4.25	US$300,000 thousand	-	US$300,000 thousand	-	US$300,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	〃	1.63	US$800,000 thousand	-	US$800,000 thousand	-	US$800,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	〃	10 years	〃	2.50	US$600,000 thousand	-	US$600,000 thousand	-	US$600,000 thousand	〃	
First overseas convertible debenture issue of 2017	-	2017/11/06	5 years	Note 1	0.00	15,096,000	(1,817,558)	13,278,442	(278,486)	12,999,956	〃	
First convertible debenture issue of 2018	-	2018/02/12	5 years	〃	0.00	1,500,000	-	1,500,000	(40,687)	1,459,313	〃	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Major Shareholders Information

June 30, 2021

Table 13

Major Shareholders	Shareholding	
	Number of Shares Held	Shareholding Ratio
Terry Gou	1,342,198,518	9.68%