HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

MARCH 31, 2025 AND 2024

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

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

Introduction

We have reviewed the accompanying consolidated balance sheets of Hon Hai Precision Industry Co., Ltd. and its subsidiaries (the "Group") as at March 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the three months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

As explained in Notes 4(3) and 6(9), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method were not reviewed by independent auditors. Those statements reflect total assets (including investments accounted for using equity method) of NT$649,762,765 thousand and NT$511,196,860 thousand, constituting 14.17% and 13.55% of the consolidated total assets, and total liabilities of NT$143,905,735 thousand and NT$138,698,586 thousand, constituting 5.24% and 6.66% of the consolidated total liabilities as at March 31, 2025 and 2024, respectively, and the total comprehensive income (loss) (including share of profit (loss) and other comprehensive income of associates and joint ventures accounted for using equity method) of NT$10,925,637 thousand and (NT$10,542,279) thousand, constituting 13.11% and 13.60% of the consolidated total comprehensive income for the three months then ended, respectively. These amounts and the information disclosed in Note 13 were based solely on the unreviewed financial statements of these companies as at March 31, 2025 and 2024.

Qualified conclusion

Based on our reviews, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries, investments accounted for using the equity method and the information disclosed in Note 13 been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at March 31, 2025 and 2024, and of its consolidated financial performance and its consolidated cash flows for the three months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Hsu, Sheng-Chung Hsu, Chieh-Ju
For and on behalf of PricewaterhouseCoopers, Taiwan
May 14, 2025

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2025, DECEMBER 31, 2024 AND MARCH 31, 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

			March 31, 2025		December 31, 2024		March 31, 2024	
	Assets	Notes	Amount	%	Amount	%	Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 929,283,294	20	$ 937,108,093	21	$ 1,163,447,564	31
1110	Financial assets at fair value through profit or loss - current	6(2)	4,021,197	-	7,233,944	-	4,288,711	-
1136	Financial assets at amortised cost, net - current	6(4) and 8	410,116,684	9	371,477,333	9	137,702,383	4
1139	Financial assets for hedging - current	6(5)	78,705	-	15,496	-	-	-
1170	Accounts receivable, net	6(6)	1,034,363,398	22	1,104,240,863	25	700,903,868	19
1180	Accounts receivable - related parties, net	7	28,011,762	1	37,177,391	1	11,191,316	-
1200	Other receivables	6(7)(12)	42,011,031	1	44,170,609	1	51,190,976	1
1210	Other receivables - related parties	7	8,194,162	-	12,533,487	-	5,841,531	-
130X	Inventories	6(8)	1,047,613,181	23	835,016,178	19	753,150,052	20
1410	Prepayments		27,595,593	1	25,151,735	1	18,642,696	-
1470	Other current assets	6(4)	1,771,720	-	1,639,947	-	1,917,642	-
11XX	**Total current assets**		3,533,060,727	77	3,375,765,076	77	2,848,276,739	75
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	93,646,909	2	91,862,201	2	91,440,210	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	93,618,831	2	98,239,322	2	91,675,823	2
1535	Financial assets at amortised cost, net - non-current	6(4) and 8	7,454,632	-	7,372,135	-	9,565,528	-
1550	Investments accounted for using equity method	6(9)	201,774,483	4	200,117,473	5	185,024,203	5
1600	Property, plant and equipment	6(10) and 8	492,003,028	11	468,837,633	11	410,372,115	12
1755	Right-of-use assets	6(11) and 7	59,318,237	1	55,494,116	1	45,449,544	1
1760	Investment property - net	6(13)	8,694,044	-	8,677,594	-	9,653,085	-
1780	Intangible assets	6(14)	42,621,853	1	42,437,265	1	40,473,377	1
1840	Deferred income tax assets		25,752,045	1	24,013,864	1	20,431,959	1
1900	Other non-current assets	6(12)(15) and 7	28,829,004	1	21,682,832	-	21,277,122	1
15XX	**Total non-current assets**		1,053,713,066	23	1,018,734,435	23	925,362,966	25
1XXX	**Total assets**		$ 4,586,773,793	100	$ 4,394,499,511	100	$ 3,773,639,705	100

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

MARCH 31, 2025, DECEMBER 31, 2024 AND MARCH 31, 2024

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

			March 31, 2025		December 31, 2024		March 31, 2024	
	Liabilities and Equity	Notes	Amount	%	Amount	%	Amount	%
	Current liabilities							
2100	Short-term loans	6(16)	$ 599,344,200	13	$ 491,787,037	11	$ 462,965,571	12
2110	Short-term notes and bills payable	6(17)	99,671,961	2	87,675,921	2	52,201,491	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,554,692	-	4,444,433	-	2,590,832	-
2170	Accounts payable		1,110,175,862	24	1,112,806,321	25	719,177,825	19
2180	Accounts payable - related parties	7	20,817,128	1	20,246,173	-	9,616,619	-
2200	Other payables	6(18) and 7	317,711,368	7	255,946,717	6	274,776,969	7
2230	Current tax liabilities		28,289,169	1	27,479,813	1	24,189,692	1
2250	Provisions for liabilities - current	6(25)	4,953,723	-	2,855,829	-	1,661,278	-
2280	Lease liabilities - current	7	7,541,279	-	7,061,892	-	5,643,766	-
2320	Long-term liabilities, current portion	6(20)(21)	62,717,147	1	63,319,799	2	61,778,429	2
2399	Other current liabilities - other	6(19)	104,410,674	2	101,193,632	2	103,547,982	3
21XX	**Total current liabilities**		2,357,187,203	51	2,174,817,567	49	1,718,150,454	46
	Non-current liabilities							
2530	Corporate bonds payable	6(20)	266,842,457	6	255,048,782	6	243,070,000	7
2540	Long-term loans	6(21)	32,187,083	1	32,743,829	1	45,347,820	1
2550	Provisions for liabilities - non-current	6(25)	8,671,452	-	5,382,688	-	2,252,630	-
2570	Deferred income tax liabilities		40,391,480	1	37,388,246	1	41,734,099	1
2580	Lease liabilities - non-current	7	27,468,657	1	23,921,158	1	17,828,958	-
2600	Other non-current liabilities	6(24)	14,637,134	-	13,609,193	-	14,425,118	-
25XX	**Total non-current liabilities**		390,198,263	9	368,093,896	9	364,658,625	9
2XXX	**Total liabilities**		2,747,385,466	60	2,542,911,463	58	2,082,809,079	55
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(26)						
3100	Share capital		138,917,019	3	138,917,019	3	138,629,906	4
	Capital reserve	6(27)						
3200	Capital surplus		199,241,063	4	197,922,008	5	199,570,555	5
	Retained earnings	6(28)						
3310	Legal reserve		213,430,086	5	213,430,086	5	199,205,382	5
3320	Special reserve		113,221,954	2	113,221,954	2	82,154,208	2
3350	Unappropriated retained earnings		985,986,589	22	1,024,330,213	23	936,130,736	26
	Other equity interest	6(29)						
3400	Other equity interest		(8,921,613)	-	(42,604,521)	(1)	(65,943,663)	(2)
3500	Treasury stocks	6(26)	(15,194)	-	(15,194)	-	(15,194)	-
31XX	**Equity attributable to owners of the parent**		1,641,859,904	36	1,645,201,565	37	1,489,731,930	40
36XX	Non-controlling interest	6(30)	197,528,423	4	206,386,483	5	201,098,696	5
3XXX	**Total equity**		1,839,388,327	40	1,851,588,048	42	1,690,830,626	45
	Commitments and contingent liabilities	9						
	Subsequent events	11						
3X2X	**Total liabilities and equity**		$ 4,586,773,793	100	$ 4,394,499,511	100	$ 3,773,639,705	100

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

THREE MONTHS ENDED MARCH 31, 2025 AND 2024

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

			Three months ended March 31			
			2025		2024	
	Items	Notes	Amount	%	Amount	%
4000	Operating revenue	6(31) and 7	$ 1,644,315,563	100	$ 1,323,991,647	100
5000	Operating costs	6(8)(35) and 7	(1,543,767,136)	(94)	(1,240,329,407)	(94)
5900	**Net operating margin**		100,548,427	6	83,662,240	6
	Operating expenses	6(35)				
6100	Selling expenses		(6,064,344)	-	(4,903,366)	-
6200	General and administrative expenses		(21,350,431)	(1)	(18,697,867)	(1)
6300	Research and development expenses		(26,633,690)	(2)	(23,310,475)	(2)
6000	**Total operating expenses**		(54,048,465)	(3)	(46,911,708)	(3)
6900	Operating profit		46,499,962	3	36,750,532	3
	Non-operating income and expenses					
7100	Interest income	6(32)	8,130,757	-	15,436,984	1
7010	Other income	6(33)	1,546,107	-	1,214,867	-
7020	Other gains and losses	6(34)	4,446,064	-	391,947	-
7050	Finance costs	6(37)	(7,532,733)	-	(10,636,440)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(9)	6,030,200	-	(10,649,192)	(1)
7000	**Total non-operating income and expenses**		12,620,395	-	(4,241,834)	(1)
7900	**Profit before income tax**		59,120,357	3	32,508,698	2
7950	Income tax expense	6(38)	(13,286,751)	(1)	(7,636,096)	-
8200	**Profit for the period**		$ 45,833,606	2	$ 24,872,602	2
	Other comprehensive income					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8316	Unrealised gain (loss) on valuation of financial assets at fair value through other comprehensive income	6(29)(30)	(5,664,328)	-	4,109,843	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)	133,720	-	(673,667)	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(38)	442,518	-	(850,830)	-
8310	Other comprehensive income (loss) that will not be reclassified to profit or loss		(5,088,090)	-	2,585,346	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(29)(30)	41,214,041	3	50,324,029	4
8368	Gain on hedging instrument		16,424	-	-	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(29)	1,345,353	-	(277,141)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(38)	(2,464)	-	-	-
8360	Other comprehensive income that will be reclassified to profit or loss		42,573,354	3	50,046,888	4
8300	**Other comprehensive income for the period**		$ 37,485,264	3	$ 52,632,234	4
8500	**Total comprehensive income for the period**		$ 83,318,870	5	$ 77,504,836	6
	Profit attributable to:					
8610	Owners of the parent		$ 42,108,054	3	$ 22,008,730	2
8620	Non-controlling interest		3,725,552	-	2,863,872	-
			$ 45,833,606	3	$ 24,872,602	2
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 75,848,196	5	$ 69,488,405	5
8720	Non-controlling interest		7,470,674	-	8,016,431	1
			$ 83,318,870	5	$ 77,504,836	6
	Earnings per share (in dollars)	6(39)				
9750	Basic earnings per share		$	3.03	$	1.59
9850	Diluted earnings per share		$	2.98	$	1.57

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

THREE MONTHS ENDED MARCH 31, 2025 AND 2024

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent											
				Retained Earnings			Other Equity Interest						
	Notes	Share capital	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Treasury stocks	Total	Non-controlling interest	Total equity
2024													
Balance at January 1, 2024		$ 138,629,906	$ 198,652,898	$ 199,205,382	$ 82,154,208	$ 987,703,855	$ (121,542,242)	$ 8,320,289	$ -	$ (15,194)	$ 1,493,109,102	$ 193,134,544	$ 1,686,243,646
Profit		-	-	-	-	22,008,730	-	-	-	-	22,008,730	2,863,872	24,872,602
Other comprehensive income	6(29)(30)	-	-	-	-	-	45,013,152	2,466,523	-	-	47,479,675	5,152,559	52,632,234
Total comprehensive income		-	-	-	-	22,008,730	45,013,152	2,466,523	-	-	69,488,405	8,016,431	77,504,836
Appropriation of 2023 earnings:	6(28)												
Cash dividends		-	-	-	-	(74,860,149)	-	-	-	-	(74,860,149)	-	(74,860,149)
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(27)	-	499,897	-	-	1,076,986	-	-	-	-	1,576,883	-	1,576,883
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	417,760	-	-	(71)	-	-	-	-	417,689	-	417,689
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(52,279)	(52,279)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	201,385	-	(201,385)	-	-	-	-	-
Balance at March 31, 2024		$ 138,629,906	$ 199,570,555	$ 199,205,382	$ 82,154,208	$ 936,130,736	$ (76,529,090)	$ 10,585,427	$ -	$ (15,194)	$ 1,489,731,930	$ 201,098,696	$ 1,690,830,626
2025													
Balance at January 1, 2025		$ 138,917,019	$ 197,922,008	$ 213,430,086	$ 113,221,954	$ 1,024,330,213	$ (54,901,956)	$ 12,338,872	$ (41,437)	$ (15,194)	$ 1,645,201,565	$ 206,386,483	$ 1,851,588,048
Profit		-	-	-	-	42,108,054	-	-	-	-	42,108,054	3,725,552	45,833,606
Other comprehensive income (loss)	6(29)(30)	-	-	-	-	-	38,719,476	(4,991,120)	11,786	-	33,740,142	3,745,122	37,485,264
Total comprehensive income (loss)		-	-	-	-	42,108,054	38,719,476	(4,991,120)	11,786	-	75,848,196	7,470,674	83,318,870
Appropriation of 2024 earnings:	6(28)												
Cash dividends		-	-	-	-	(80,571,871)	-	-	-	-	(80,571,871)	-	(80,571,871)
Changes in equity of associates and joint ventures accounted for using the equity method	6(9)(27)	-	(112,050)	-	-	51,248	-	-	-	-	(60,802)	-	(60,802)
Adjustments arising from changes in percentage of ownership in subsidiaries	6(27)	-	1,431,105	-	-	(982)	-	-	-	-	1,430,123	-	1,430,123
Disposal of investments accounted for using equity method	6(29)	-	-	-	-	-	12,693	-	-	-	12,693	-	12,693
Decrease in non-controlling interests	6(30)	-	-	-	-	-	-	-	-	-	-	(16,328,734)	(16,328,734)
Disposal of equity instruments at fair value through other comprehensive income	6(3)	-	-	-	-	69,927	-	(69,927)	-	-	-	-	-
Balance at March 31, 2025		$ 138,917,019	$ 199,241,063	$ 213,430,086	$ 113,221,954	$ 985,986,589	$ (16,169,787)	$ 7,277,825	$ (29,651)	$ (15,194)	$ 1,641,859,904	$ 197,528,423	$ 1,839,388,327

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Three months ended March 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		$ 59,120,357	$ 32,508,698
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(13)(35)	22,619,739	19,473,386
Amortization	6(35)	901,570	792,429
Cost of share-based payments	6(36)	597,184	680,997
(Reversal of allowance) provision for doubtful accounts and sales discount	12(2)	(143,961)	1,858,269
Impairment loss	6(34)	438,703	-
Loss (gain) on disposal of property, plant and equipment	6(34)	28,264	(145,564)
Gain on financial assets or liabilities at fair value through profit or loss	6(34)	(7,878,775)	(1,153,309)
Share of (profit) loss of associates and joint ventures accounted for using equity method	6(9)	(6,030,200)	10,649,192
(Gain) loss on disposal of investments	6(34)	(525,090)	404
Interest expense	6(37)	7,024,035	10,428,125
Interest income	6(32)	(8,130,757)	(15,436,984)
Dividend income	6(33)	(467,497)	(310,242)
Gain from lease modification	6(11)	(7,457)	(1,177)
Gain on disposal of intangible assets		-	(98)
Gain on disposal of right-of-use assets	6(11)	-	(15,978)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss, mandatorily measured at fair value		4,834,349	(2,859,407)
Hedging instruments		(46,785)	-
Notes receivable		(255,350)	(300,252)
Accounts receivable		85,572,606	166,083,178
Accounts receivable - related parties		9,136,712	4,948,081
Other receivables		6,843,685	3,806,565
Inventories		(193,432,561)	(7,975,525)
Prepayments		(2,443,858)	(8,624,441)
Changes in operating liabilities			
Accounts payable		(18,968,103)	(169,433,036)
Accounts payable - related parties		268,524	(4,723,677)
Other payables		(9,514,982)	(15,325,355)
Provisions for liabilities		5,386,658	268,316
Contract liabilities		3,708,054	3,643,319
Other current liabilities		(487,522)	(2,391,149)
Accrued pension liabilities		(203,244)	12,431
Cash (outflow) inflow generated from operations		(42,055,702)	26,457,196
Income taxes paid		(9,007,763)	(8,209,698)
Net cash flows (used in) from operating activities		(51,063,465)	18,247,498

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HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Three months ended March 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		$ (486,099)	$ (236,433)
Proceeds from disposal of financial assets at fair value through profit or loss		53,617	752,431
(Acquisition) proceeds from disposal of financial assets at amortised cost - current		(30,917,550)	14,025,577
Acquisition of financial assets at amortised cost - non-current		(237,796)	(1,241,177)
Acquisition of financial assets at fair value through other comprehensive income		-	(50,000)
Proceeds from disposal of financial assets at fair value through other comprehensive income		87,428	631,295
Increase in other receivables due from related parties		(407,460)	(106,586)
Increase in other current assets		(118,160)	(181,827)
Net cash flows from acquisition of subsidiaries		2,705,830	-
Acquisition of investments accounted for using equity method		-	(727,805)
Proceeds from disposal of investments accounted for using equity method		767,165	-
Return of capital from investments accounted for using equity method	6(9)	1,012,850	4,887,597
Acquisition of property, plant and equipment	6(41)	(43,835,338)	(33,178,525)
Proceeds from disposal of property, plant and equipment	6(41)	1,546,200	1,719,723
Proceeds from disposal of investment properties		-	5,103
Acquisition of right-of-use assets		-	(2,317,333)
Proceeds from disposal of right-of-use assets		-	21,943
Acquisition of intangible assets		(316,913)	(632,346)
Proceeds from disposal of intangible assets		117	173
(Increase) decrease in other non-current assets		(6,421,909)	253,552
Dividends received		4,295,566	2,309,768
Interest received		8,929,698	22,032,858
Other investing activities		(210,202)	725,068
Net cash flows (used in) from investing activities		(63,552,956)	8,693,056
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term loans		99,606,465	(47,314,207)
Increase (decrease) in short-term notes and bills payable		12,080,000	(9,026,460)
Proceeds from issuance of bonds		11,700,000	11,400,000
Repayments of bonds		(1,700,000)	(23,997,000)
Proceeds from long-term debt		26,573	1,348,130
Repayments of long-term debt		(970,708)	(1,207,724)
Decrease in other non-current liabilities		(340,905)	(241,012)
Payment of lease liabilities		(2,262,781)	(2,503,567)
Changes in other non-controlling interests	6(30)	(420,268)	(52,279)
Cash dividends paid to non-controlling interest	6(30)	(17,853,499)	-
Interest paid		(6,312,742)	(16,246,889)
Net cash flows from (used in) financing activities		93,552,135	(87,841,008)
Net effect of changes in foreign currency exchange rates		13,239,487	26,685,323
Net decrease in cash and cash equivalents		(7,824,799)	(34,215,131)
Cash and cash equivalents at beginning of period		937,108,093	1,197,662,695
Cash and cash equivalents at end of period		$ 929,283,294	$ 1,163,447,564

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

HON HAI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
THREE MONTHS ENDED MARCH 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

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

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

These consolidated financial statements were authorised for issuance by the Board of Directors on May 14, 2025.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") issued by International Accounting Standards Board ("IASB") that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2025 are as follows:

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

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

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

New standards, interpretations and amendments endorsed by the FSC effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026

The FSC has endorsed specific provisions of Amendments to IFRS 9 and IFRS 7 allowing entities to apply the Application Guidance in Section 4.1 of IFRS 9 (Classification of

Financial Assets) early, and also apply the provisions of paragraphs 20B, 20C, and 20D of IFRS 7 at the same time. These amendments require an entity to:

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

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

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

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

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by IASB
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment. The quantitative impact will be disclosed when the assessment is complete.

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

The FSC has partially endorsed specific provisions of Amendments to IFRS 9 and IFRS 7. The amendments not yet endorsed by the FSC as listed below require an entity to:

(a) Clarify the date of recognition and derecognition of some financial assets and liabilities, with a new exception relating to the derecognition of a financial liability (or part of a financial liability) settled through an electronic cash transfer system.

Applying the exception, an entity is permitted to derecognise a financial liability at an earlier date if, and only if, the entity has initiated a payment instruction and specific conditions are met.

The conditions for the exception are that the entity making the payment does not have:

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

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

iii. significant settlement risk.

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

B. Amendments to IFRS 9 and IFRS 7, ‘Contracts referencing nature-dependent electricity’

The amendments apply to contracts that expose an entity to variability in the underlying amount of electricity because the source of electricity generation depends on uncontrollable natural conditions (such as the weather). These amendments include:

(a) Clarifying the application of the ‘own use’ requirements for contracts to buy or sell nature dependent electricity:

When the contract requires an entity to buy and take delivery of electricity when it is generated, and the design and operation of the market in which the electricity is transacted under the contract require the entity to sell any amounts of unused electricity within a specified time, the entity shall consider reasonable and supportable information regarding its past, current and expected future electricity transactions within a reasonable amount of time not exceeding 12 months. An entity is considered a ‘net purchaser’ if it buys sufficient electricity to offset any sales of unused electricity in the same market in which the entity sold the electricity.

An entity applying these amendments to own use contracts referencing nature-dependent electricity shall disclose the following:

i. Variability in the underlying amount of basic electricity and the risk that the entity would be required to buy electricity during a delivery interval in which it cannot use the electricity;

ii. Unrecognised contract commitments, including the expected future cash flows from buying electricity under these contracts; and

iii. The effects of the contracts on the entity's financial performance for the reporting period.

(b) Permitting hedge accounting if these contracts referencing nature-dependent electricity are used as hedging instruments:

An entity is permitted to designate as the hedged item a variable nominal amount of forecast electricity transactions that is aligned with the variable amount of nature-dependent electricity expected to be delivered by the generation facility as referenced in the hedging instrument. Additionally, if the cash flows of the contract referencing nature-dependent electricity designated as a hedging instrument in a cash flow hedge relationship are conditional on the occurrence of a forecast transaction, the forecast transaction is presumed to be highly probable.

For entities that designate contracts referencing nature-dependent electricity as hedging instruments, the terms and conditions of such hedging instruments shall be disclosed according to risk categories in compliance with IFRS 7.

C. IFRS 18, 'Presentation and disclosure in financial statements'

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

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

(1) Compliance statement

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

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

(2) Basis of preparation

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

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

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

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

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

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

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

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

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

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

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

B. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Investor	Subsidiary	Main Business Activities	March 31, 2025	December 31, 2024	March 31, 2024	Notes
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Investment holdings in companies in Mainland China, Hong Kong, Europe and America primarily engaged in manufacturing, sale, research and development of computer cases, connectors and computer components	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd. and subsidiaries	Investment holdings in hi-tech companies in Asia-Pacific and America	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd. and subsidiaries	Venture capital investments and provides planning, advisory and business operation and management services; its investees are primarily engaged in manufacturing and sales of computer terminal monitors and related components, data storage and processing equipment	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and computers and peripheral equipment	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in manufacturing of computer terminal monitors and related components and integrated circuit design	100	100	100	(d)
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	(d)
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd. and subsidiaries	Domestic investments in companies primarily engaged in providing FTTH broadband rental service, researching and manufacturing of routers	100	100	100	(b) (d)
Hon Hai Precision Industry Co., Ltd.	Foxconn/ Hon Hai Logistics California LLC	Logistics services in America	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Foxconn/Hon Hai Logistics Texas LLC	Logistics services in America	100	100	100	(d)

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2025	Ownership (%) December 31, 2024	Ownership (%) March 31, 2024	Notes
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited and subsidiaries	Investment holdings in companies in Mainland China primarily engaged in manufacturing and sales of power supply modules, application modules and network cables assemblies	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd and subsidiaries	Asia-Pacific sales company and development of educational technology	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Leasing services	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K) Limited and subsidiaries	Investment holdings in companies in Mainland China, primarily engaged in manufacturing and trading of portable cameras	99.96	99.96	99.96	(d)
Hon Hai Precision Industry Co., Ltd.	Foxconn SA B.V. and subsidiaries	Investment holdings in Russian domestic sales companies	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited and subsidiaries	Investment holdings in Vietnam export processing and construction services companies and Brazil domestic sales companies	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V. and subsidiaries	Investment holdings in companies in Europe	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Retail of office machinery and equipment and electronic appliances, and information/software services	74.8	74.8	74.8	(d)
Hon Hai Precision Industry Co., Ltd.	Perobot Co., Ltd.	Sales, software development, repair services, after-sale services and rental services of robots	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Manufacturing and sales of computers and data processing equipment	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Manufacturing WIFI cards and modules	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	CFTV, DVR, Bluetooth module, set-top box and optical network terminal	100	100	100	(d)

Investor	Subsidiary	Main Business Activities	Ownership (%) March 31, 2025	Ownership (%) December 31, 2024	Ownership (%) March 31, 2024	Notes
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd. and subsidiaries	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	46.25	46.25	46.25	(a)
Hon Hai Precision Industry Co., Ltd.	Socle Technology Corporation and subsidiaries	Design, manufacture and sales of electronic components and software	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Research, development, design, manufacture and sales of the following products: 1. Manufacture and OEM of Si products 2. SiC power components 3. MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	100	100	100	(d)
Hon Hai Precision Industry Co., Ltd.	Foxconn EV Singapore Holdings Pte. Ltd. and subsidiaries		100	100	-	(c) (d)

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

(b) As the Group's investee, Horizon Plus Company Limited, reduced its capital and the refund of capital was not in proportion to its ownership on March 11, 2025, the Group's shareholding ratio increased from 40% to 60% and the Group obtained control over the company.

(c) On April 29, 2024, the Group injected capital into the subsidiary, Foxconn EV Singapore Holdings Pte. Ltd., and on April 30, 2024, the Group acquired 25,000 ordinary shares of ZF Chassis and a share of Class A preferred shares through the subsidiary, for a consideration of EUR 272,013 thousand and EUR 60,000 thousand, respectively, constituting 50% equity interest in ZF Chassis.

(d) The financial statements of the entity as of and for the three months ended March 31, 2025 and 2024 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.

(e) The financial statements of certain consolidated subsidiaries for the three months ended March 31, 2025 and 2024 were not reviewed by independent auditors. Those statements reflect total assets of \$533,947,013 and \$408,288,416, constituting 11.64% and 10.82% of total consolidated assets, and total liabilities of \$143,905,735 and \$138,698,586, constituting 5.24%

and 6.66% of the consolidated total liabilities as of March 31, 2025 and 2024, respectively, as well as total comprehensive income of $4,996,327 and $1,719,297, constituting 6.00% and 2.22% of the consolidated total comprehensive income for the three months then ended, respectively.

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

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

E. Significant restrictions: None.

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

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

		Non-controlling interest March 31, 2025		Non-controlling interest December 31, 2024		
Name of subsidiary	Principal place of business	Amount	Ownership %	Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 17,239,933	36 %	$ 17,031,060	36 %	
Foxconn Interconnect Technology Limited	Cayman	24,190,932	29 %	23,497,094	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	10,888,380	46 %	28,172,912	46 %	
Foxconn Industrial Internet Co., Ltd.	China	114,553,663	16 %	109,261,718	16 %	
		$166,872,908		$177,962,784		

		Non-controlling interest March 31, 2024		
Name of subsidiary	Principal place of business	Amount	Ownership %	Description
FIH Mobile Limited	Cayman	$ 17,453,402	36 %	
Foxconn Interconnect Technology Limited	Cayman	22,121,995	29 %	
Foxconn Ventures Pte. Ltd.	Singapore	26,507,260	46 %	
Foxconn Industrial Internet Co., Ltd.	China	102,107,443	16 %	
		$168,190,100		

Summarised financial information of the subsidiaries:

Balance sheets

	FIH Mobile Limited		
	March 31, 2025	December 31, 2024	March 31, 2024
Current assets	$ 99,854,182	$ 98,602,993	$ 102,081,399
Non-current assets	26,180,640	26,721,127	27,681,008
Current liabilities	(76,833,861)	(76,673,591)	(80,051,093)
Non-current liabilities	(639,106)	(657,008)	(625,706)
Total net assets	$ 48,561,855	$ 47,993,521	$ 49,085,608

	Foxconn Interconnect Technology Limited		
	March 31, 2025	December 31, 2024	March 31, 2024
Current assets	$ 112,171,803	$ 102,021,336	$ 102,260,503
Non-current assets	79,444,030	75,280,517	62,559,243
Current liabilities	(83,225,563)	(71,361,072)	(66,275,930)
Non-current liabilities	(24,706,154)	(24,447,591)	(22,046,415)
Total net assets	$ 83,684,116	$ 81,493,190	$ 76,497,401

	Foxconn Ventures Pte. Ltd.		
	March 31, 2025	December 31, 2024	March 31, 2024
Current assets	$ 12,039,005	$ 48,921,333	$ 43,023,185
Non-current assets	11,958,481	13,000,227	15,236,447
Current liabilities	(1,877)	(3,073)	(1,918)
Total net assets	$ 23,995,609	$ 61,918,487	$ 58,257,714

	Foxconn Industrial Internet Co., Ltd.		
	March 31, 2025	December 31, 2024	March 31, 2024
Current assets	$ 1,456,158,983	$ 1,228,820,880	$ 1,063,730,546
Non-current assets	202,532,138	194,833,843	156,050,574
Current liabilities	(908,062,416)	(711,625,434)	(551,103,748)
Non-current liabilities	(28,009,661)	(24,666,630)	(25,677,246)
Total net assets	$ 722,619,044	$ 687,362,659	$ 643,000,126

Statements of comprehensive income (loss)

	FIH Mobile Limited	
	Three months ended March 31,	
	2025	2024
Revenue and other operating revenue	$ 33,455,649	$ 31,391,879
Profit (loss) for the period from continuing operations	35,246	(641,809)
Other comprehensive loss, net of tax	(85,346)	(194,113)
Total comprehensive loss for the period	$ (50,100)	$ (835,922)
Comprehensive loss attributable to non-controlling interest	$ (8,852)	$ (290,279)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Interconnect Technology Limited	
	Three months ended March 31,	
	2025	2024
Revenue and other operating revenue	$ 36,332,594	$ 29,984,961
Profit for the period from continuing operations	205,330	320,828
Other comprehensive income (loss), net of tax	1,038,896	(1,793,751)
Total comprehensive income (loss) for the period	$ 1,244,226	$ (1,472,923)
Comprehensive income (loss) attributable to non-controlling interest	$ 345,888	$ (426,090)
Dividends paid to non-controlling interest	$ -	$ -

	Foxconn Ventures Pte. Ltd.	
	Three months ended March 31,	
	2025	2024
Revenue and other operating revenue	$ -	$ -
Profit for the period from continuing operations	888,140	658,415
Other comprehensive income, net of tax	-	18,958
Total comprehensive income for the period	$ 888,140	$ 677,373
Comprehensive income attributable to non-controlling interest	$ 403,699	$ 308,205
Dividends paid to non-controlling interest	$ 17,850,761	$ -

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended March 31,	
	2025	2024
Revenue and other operating revenue	$ 721,975,362	$ 519,592,323
Profit for the period from continuing operations	23,277,784	17,228,065
Other comprehensive (loss) income, net of tax	(2,991,986)	4,011,311
Total comprehensive income for the period	$ 20,285,798	$ 21,239,376
Comprehensive income attributable to non-controlling interest	$ 3,214,606	$ 3,496,581
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	FIH Mobile Limited	
	Three months ended March 31,	
	2025	2024
Net cash used in operating activities	$ (8,782,090)	$ (6,464,893)
Net cash used in investing activities	(1,368,027)	(657,714)
Net cash provided by financing activities	6,903,118	2,975,107
Effect of exchange rates on cash and cash equivalents	42,033	(144,733)
Decrease in cash and cash equivalents	(3,204,966)	(4,292,233)
Cash and cash equivalents, beginning of period	49,869,166	58,035,408
Cash and cash equivalents, end of period	$ 46,664,200	$ 53,743,175

	Foxconn Interconnect Technology Limited	
	Three months ended March 31,	
	2025	2024
Net cash provided by operating activities	$ 4,282,640	$ 778,828
Net cash used in investing activities	(11,554,290)	(6,185,523)
Net cash provided by financing activities	9,956,000	8,150,047
Effect of exchange rates on cash and cash equivalents	988,542	(787,728)
Increase in cash and cash equivalents	3,672,892	1,955,624
Cash and cash equivalents, beginning of period	36,599,959	41,399,648
Cash and cash equivalents, end of period	$ 40,272,851	$ 43,355,272

	Foxconn Ventures Pte. Ltd.	
	Three months ended March 31,	
	2025	2024
Net cash used in operating activities	$ (4,786)	$ (4,269)
Net cash provided by investing activities	2,128,995	1,604,849
Net cash used in financing activities	(39,271,764)	-
Effect of exchange rates on cash and cash equivalents	-	-
(Decrease) increase in cash and cash equivalents	(37,147,555)	1,600,580
Cash and cash equivalents, beginning of period	49,067,125	40,679,862
Cash and cash equivalents, end of period	$ 11,919,570	$ 42,280,442

	Foxconn Industrial Internet Co., Ltd.	
	Three months ended March 31,	
	2025	2024
Net cash provided by operating activities	$ 5,861,325	$ 22,724,731
Net cash used in investing activities	(52,547,580)	(6,873,149)
Net cash provided by (used in) financing activities	95,778,473	(34,196,792)
Effect of exchange rates on cash and cash equivalents	(339,307)	2,678,859
Increase (decrease) in cash and cash equivalents	48,752,911	(15,666,351)
Cash and cash equivalents, beginning of period	265,299,893	363,896,498
Cash and cash equivalents, end of period	$ 314,052,804	$ 348,230,147

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

(4) Foreign currency translation

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

B. Foreign currency transactions and balances

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

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

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

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

C. Translation of foreign operations

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

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

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

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

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

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

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

(5) Classification of current and non-current items

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

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

(b) Assets held mainly for trading purposes;

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

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

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

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

(b) Liabilities arising mainly from trading activities;

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

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

(6) Cash equivalents

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(9) Financial assets at amortised cost

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

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

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

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

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

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

(10) Accounts and notes receivable

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

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

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

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

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

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

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

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

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

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

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

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

(14) Inventories

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

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

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

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

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

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

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

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

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

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

(16) Investment accounted for using equity method- joint ventures

The Group accounts for its interest in a joint venture using equity method. Unrealised profits and losses arising from the transactions between the Group and its joint venture are eliminated to the extent of the Group's interest in the joint venture. However, when the transaction provides evidence of a reduction in the net realisable value of current assets or an impairment loss, all such losses shall be recognised immediately. When the Group's share of losses in a joint venture equals or exceeds its interest in the joint venture together with any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the joint venture.

(17) Property, plant and equipment

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

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

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

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

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

(18) 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 and remeasure the lease liability to reflect the partial or full termination of the lease, and recognise the difference in profit or loss. For all other lease modifications, the lessee shall remeasure the lease liability and adjust the right-of-use asset, correspondingly.

(19) Investment property

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

(20) Intangible assets

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

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

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

D. The developed technologies are obtained from business combination and the capital contribution in the form of technology. They included application technology such as home networking, Internet of Things, model platforms and electric vehicle power systems. If the developed technologies are available for use, they will be amortised on a straight-line basis over its estimated useful life of 4 to 10 years or using the units of production method. The remaining developed technologies that are not yet available for use will be tested annually for impairment and amortised when they are available for use.

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

F. Software is stated initially at its costs and is amortised on a straight-line basis over its estimated useful life of 2 to 10 years.

G. Internally generated intangible assets—research and development expenditures

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

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

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

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

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

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

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

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

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

(21) Impairment of non-financial assets

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

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

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

(22) Borrowings

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

(23) Notes and accounts payable

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

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

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

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

(a) Hybrid (combined) contracts; or

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

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

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

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

(25) Bonds payable

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

(26) Convertible bonds payable

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

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

(a) The 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.

(b) The exercise price of the embedded put and call options in the convertible bonds issued by the Group is approximately equal to the carrying amount (amortised cost) of the host debt instrument on each exercise date. Therefore, the put and call options are assessed to be closely related to the host debt contract.

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

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

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

(27) Derecognition of financial liabilities

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

(28) Offsetting financial instruments

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

(29) Non-hedging and embedded derivatives

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

(30) Hedge accounting

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

B. The Group designates the hedging relationship as follows:

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

C. Cash flow hedges

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

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

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

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

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

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

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

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

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

(31) Provisions

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

(32) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

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

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

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

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

C. Employees' compensation and directors' remuneration

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

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

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

B. Restricted stocks:

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

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

c. For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the Group and the Group must refund their payments on the stocks. For restricted stocks issued with consideration with the grant date set on or after October 11, 2024, the Group recognises the payments from the employees who had paid to acquire the stocks as liabilities at the grant date; For restricted stocks issued with consideration with the grant date set on or before October 10, 2024, the Group recognises the payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognises the payments from the employees who are expected to be eventually vested with the stocks in 'capital surplus – others'.

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

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

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

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

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

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

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

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

(35) Dividends

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

(36) Revenue recognition

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

B. Sales revenue is recognised based on the price specified in the contract, net of the estimated sales discounts and allowances. Revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. The contract cost does not include a significant financing component as the sales are made with credit term consistent with market practice.

C. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

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

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

(37) Government grants

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

(38) Business combinations

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

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

(39) Operating segments

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

5. CRITICAL ACCOUNTING JUDGMENTS ESTIMATES AND ASSUMPTIONS ON UNCERTAINTY

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

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

A. Revenue recognition

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

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

(a) The Group is primarily responsible for the provision of goods or services;

(b) The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.

(c) The Group has discretion in establishing prices for the goods or services.

B. Offsetting financial instruments

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

(2) Critical accounting estimates and assumptions

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

A. Impairment assessment of goodwill

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

As of March 31, 2025, the Group recognised goodwill after impairment assessment of $22,636,576.

B. Impairment assessment of investments accounted for using equity method

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

As of March 31, 2025, the Group's goodwill included in the investments accounted for under the equity method, net of impairment loss, which was converted based on the closing exchange rate at the end of period, amounted to $9,621,610.

C. Evaluation of inventories

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

As of March 31, 2025, the carrying amount of inventories was $1,047,613,181.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	March 31, 2025	December 31, 2024	March 31, 2024
Cash on hand and revolving funds	$ 51,262	$ 46,387	$ 52,127
Checking accounts and demand deposits	616,503,552	640,255,903	1,001,696,017
Cash equivalents			
Time deposits	312,538,583	296,621,469	161,699,420
Repo bonds	189,897	184,334	-
	$ 929,283,294	$ 937,108,093	$ 1,163,447,564

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

B. The Group's restricted bank deposits, time deposits pledged to others as collateral and with maturity of over three months had been transferred to "Financial assets at amortised cost". Refer to Note 6(4) for details.

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

Assets	March 31, 2025	December 31, 2024	March 31, 2024
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 1,500,374	$ 1,351,220	$ 1,582,577
Debt instruments	-	-	177,048
Beneficiary certificates	854,073	943,792	979,341
Derivatives	1,666,750	4,938,932	1,549,745
	$ 4,021,197	$ 7,233,944	$ 4,288,711
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity instruments	$ 1,350,070	$ 1,165,477	$ 1,341,824
Debt instruments	3,695,222	3,523,794	-
Beneficiary certificates	84,468,028	82,950,199	86,595,257
Derivatives	4,133,589	4,222,731	3,503,129
	$ 93,646,909	$ 91,862,201	$ 91,440,210

Liabilities	March 31, 2025	December 31, 2024	March 31, 2024
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Derivatives	$ (1,554,692)	$ (4,444,433)	$ (2,590,832)

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

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

(b) Debt instruments: Including corporate bonds and preferred shares in the nature of liabilities, etc.

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

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

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

	Three months ended March 31,	
	2025	2024
Equity instruments	$ 306,760	$ (89,621)
Debt instruments	2,191	5,540
Beneficiary certificates	3,434,855	1,087,215
Derivatives	4,134,969	150,175
	$ 7,878,775	$ 1,153,309

C. For the three months ended March 31, 2025 and 2024, dividend income recognised in profit or loss in relation to financial assets at fair value through profit or loss amounted to $308,183 and $288,035, respectively.

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

March 31, 2025

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	4,056,760	2024.12.30~2025.06.26
	RMB (BUY)	8,181,363	2025.02.14~2025.06.30
	CZK (BUY)	4,282,092	2025.03.13~2025.05.19
	MXN (BUY)	3,838,114	2025.01.20~2025.04.28
	JPY (BUY)	36,938,890	2025.01.07~2025.05.21
	VND (SELL)	5,109,700,000	2025.02.17~2025.06.26
	USD (SELL)	1,737,000	2025.01.07~2025.06.30
	RMB (SELL)	360,725	2025.03.07~2025.04.11
	BRL (SELL)	1,205,694	2025.03.17~2025.04.22
	TWD (SELL)	118,287,591	2024.12.30~2025.05.13

March 31, 2025

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Cross currency swap contracts	USD (BUY)	640,000	2025.02.13~2026.01.22
	JPY (BUY)	16,000,000	2024.10.23~2025.09.25
	TWD (SELL)	24,539,600	2024.10.23~2026.01.22
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,069,200	2025.02.18~2025.07.28
	JPY (BUY)	41,657,201	2025.03.06~2025.06.17
	KRW (BUY)	1,976,974,050	2025.03.05~2025.04.24
	RMB (BUY)	5,018,696	2025.03.07~2025.06.26
	TWD (BUY)	2,363,040	2025.03.10~2025.04.14
	EUR (BUY)	75,000	2025.03.10~2025.04.14
	USD (SELL)	2,494,320	2025.03.05~2025.06.26
	BRL (SELL)	569,488	2025.03.25~2025.05.27
	INR (SELL)	149,512,819	2025.03.11~2025.06.18
	VND (SELL)	6,401,250,000	2025.02.18~2025.07.28
Cross currency swap contracts	JPY (BUY)	5,000,000	2025.03.18~2025.09.26
	TWD (SELL)	1,111,000	2025.03.18~2025.09.26

December 31, 2024

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	6,549,405	2024.04.23~2025.05.07
	VND (SELL)	10,175,350,000	2024.11.15~2025.02.27
	BRL (SELL)	1,224,384	2024.11.18~2025.01.21
	MXN (SELL)	101,198	2024.04.23~2025.03.28
	TWD (SELL)	172,925,465	2024.10.09~2025.05.07
	INR (SELL)	47,882,088	2024.12.19~2025.02.25
Cross currency swap contracts	USD (BUY)	980,000	2024.02.02~2025.03.27
	TWD (SELL)	31,543,000	2024.02.02~2025.03.27
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.15~2026.09.23
	JPY (SELL)	41,064,000	2016.09.15~2026.09.23

Derivative Financial Liabilities	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	48,000	2024.12.27~2025.02.12
	CZK (BUY)	4,421,778	2024.12.12~2025.03.17
	JPY (BUY)	78,417,153	2024.11.18~2025.03.17
	KRW (BUY)	2,163,940,795	2024.11.29~2025.01.27
	MXN (BUY)	3,915,790	2024.11.21~2025.02.26
	RMB (BUY)	37,538,343	2024.11.07~2025.03.20
	TWD (BUY)	647,640	2024.12.10~2025.01.13
	EUR (BUY)	75,000	2024.10.30~2025.02.13
	USD (SELL)	7,702,857	2024.10.30~2025.03.20
	INR (SELL)	4,130,208	2024.12.27~2025.02.12
Cross currency swap contracts	JPY (BUY)	19,500,000	2024.09.18~2025.04.30
	TWD (SELL)	4,267,000	2024.09.18~2025.04.30

March 31, 2024

Derivative Financial Assets	Contract amount (Nominal Principal in thousands)		Contract period
Current items:			
Foreign exchange forward contracts	USD (BUY)	2,006,760	2024.01.25~2024.06.25
	MXN (BUY)	3,364,039	2024.02.23~2024.06.20
	RMB (BUY)	507,425	2024.03.25~2024.05.09
	KRW (BUY)	134,590,000	2024.03.27~2024.04.30
	USD (SELL)	367,000	2024.02.23~2024.06.20
	CZK (SELL)	2,600,340	2024.01.25~2024.04.29
	BRL (SELL)	1,748,859	2024.02.20~2024.05.20
	TWD (SELL)	44,320,598	2024.02.20~2024.06.25
	INR (SELL)	10,793,412	2024.03.14~2024.05.20
Cross currency swap contracts	USD (BUY)	980,000	2024.02.02~2025.02.20
	JPY (BUY)	11,000,000	2024.03.22~2024.09.26
	TWD (SELL)	33,207,000	2024.02.02~2025.02.20
Non-current items:			
Cross currency swap contracts	USD (BUY)	400,000	2016.09.13~2026.09.24
	JPY (SELL)	41,064,000	2016.09.13~2026.09.24

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

(a) Cross currency swap contracts

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

(b) Forward foreign exchange contracts

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

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

ii. Investing activities: Import of machinery and equipment.

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

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

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

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

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

Items	March 31, 2025	December 31, 2024	March 31, 2024
Non-current items:			
Equity instruments at cost	$ 83,890,849	$ 83,172,480	$ 83,156,868
Fair value adjustments	9,727,982	15,066,842	8,518,955
	$ 93,618,831	$ 98,239,322	$ 91,675,823

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

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

	Three months ended March 31,	
	2025	2024
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive loss (income)	$ (5,664,328)	$ 4,109,843
Cumulative gain reclassified to retained earnings due to derecognition	$ 69,927	$ 201,385
Dividend income recognised in profit or loss	$ 159,314	$ 22,207

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 and other current assets

Items	March 31, 2025	December 31, 2024	March 31, 2024
Current items:			
Time deposits with maturity over three months	$ 408,128,750	$ 369,640,441	$ 133,506,341
Financial bonds	1,793,340	1,475,550	3,814,400
Restricted bank deposits	26,516	164,838	243,792
Pledged time deposits	168,078	196,504	137,850
	$ 410,116,684	$ 371,477,333	$ 137,702,383
Non-current items:			
Financial bonds	$ 3,615,560	$ 3,600,440	$ 2,420,000
Time deposits with maturity over twelve months	3,734,324	3,711,868	7,090,064
Restricted bank deposits	67,630	30,800	34,200
Pledged time deposits	37,118	29,027	21,264
	$ 7,454,632	$ 7,372,135	$ 9,565,528
Other current assets	$ 1,771,720	$ 1,639,947	$ 1,917,642

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

	Three months ended March 31,	
	2025	2024
Interest income	$ 2,521,592	$ 2,343,057

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 December 31, 2024, the Group has invested a total of RMB 3,500,000 thousand, which has been fully redeemed. Under the agreement, the Group will take over the share in the trust of the preferred beneficiary, Bank of Guangzhou, in case it initiates a redemption.

C. The counterparties of the Group's investments in certificates of deposits and financial bonds are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

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

E. The other current assets are mainly refundable deposits and non-current assets held for sale.

(5) Hedging financial assets and liabilities

Assets	March 31, 2025	December 31, 2024	March 31, 2024
Cash flow hedges:			
Exchange rate risk			
Foreign exchange option	$ 78,705	$ 15,496	$ -

A. The forecast transactions which are highly probable incurred in the Group's companies are designated as hedged item, and the intrinsic value of foreign exchange options is designated as cash flow hedge. Changes in fair value of foreign exchange options are included in other comprehensive income and are amortised and recognised in profit or loss during the contract period. There are economic relations between the hedging instrument and the hedged item, and the foreign exchange options are in line with major terms, such as monetary items, foreign currency borrowings or the currency and amount of bonds.

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

March 31, 2025

Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	1,099,500	2025.01.16~2025.06.30
		USD (SELL)	150,000	2025.01.16~2025.06.30

March 31, 2024

Hedged items	Hedging instruments	Notional amount		Contract period
Financial assets				
Cash flow hedges:				
Forecast transaction	Foreign exchange option	RMB (BUY)	1,072,500	2024.11.08~2025.03.28
		USD (SELL)	150,000	2024.11.08~2025.03.28

C. Cash flow hedge

		2025
<u>Other equity - cash flow hedge reserve</u>		
At January 1	$	(49,292)
Add: Gain on hedge effectiveness-amount recognised in other comprehensive income		13,960
At March 31	$	(35,332)

(a) To hedge exposed exchange rate risk arising from forecast sales of goods and collections, the Group entered into a forward forecast sales agreement of US dollar, and the hedge ratio is 1:1. The effective portion with respect to the changes in the fair value of the hedging instruments is deferred and recognised in the cash flow hedge reserve, which is under other comprehensive income, and will be directly included in the sales revenue when the hedged items are subsequently recognised in accounts receivable.

(b) The Group separates changes in spot price and time value, only change in spot price is designated as hedging instruments. Changes in fair value, which is associated with hedged item, are recognised in other comprehensive income. Meanwhile, time value at hedging commencement date, which is associated with hedged items, are amortised during the period the hedging instrument affects profit or loss. The amortisation will be recognised in profit or loss from other comprehensive income or loss.

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

(6) <u>Notes and accounts receivable</u>

	March 31, 2025		December 31, 2024		March 31, 2024	
Notes receivable	$	1,424,685	$	1,146,172	$	1,131,140
Accounts receivable		1,049,065,847		1,119,217,114		717,841,047
Less: Allowance for uncollectible accounts		(16,127,134)		(16,122,423)		(18,068,319)
	$	1,034,363,398	$	1,104,240,863	$	700,903,868

A. As of March 31, 2025, December 31, 2024 and March 31, 2024, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2024, the balance of receivables from contracts with customers amounted to $888,971,667.

B. On March 31, 2025, December 31, 2024 and March 31, 2024, the Group had accounts receivable classified as financial assets at fair value through other comprehensive income in the amounts of $236,407,350, $180,185,069 and $87,528,785, respectively.

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

As of March 31, 2025, December 31, 2024 and March 31, 2024, the relevant information of accounts receivable factored but unsettled were as follows:

March 31, 2025			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 85,913,276	$ 85,913,276	$ 85,913,276	$ -

December 31, 2024			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 99,315,484	$ 99,315,484	$ 99,315,484	$ -

March 31, 2024			
Accounts receivable factoring not yet due	Amount of accounts receivable derecognised	Amount advanced	Amount of consideration retained
$ 49,600,000	$ 49,600,000	$ 49,600,000	$ -

As of March 31, 2025, December 31, 2024 and March 31, 2024, the Group has no retention for the factoring of accounts receivable.

D. As of March 31, 2025, December 31, 2024 and March 31, 2024, the Group has not signed promissory notes as guarantee for accounts receivable in commercial dispute.

E. For the three months ended March 31, 2025 and 2024, the information on the financing charges incurred from accounts receivable factoring is provided in Note 6(37).

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

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

(7) Other receivables

	March 31, 2025	December 31, 2024	March 31, 2024
Tax refund receivable	$ 22,872,675	$ 25,620,646	$ 29,483,401
Interest receivable	4,171,752	4,970,693	8,066,697
Government grants receivable	1,243,034	1,217,211	1,765,776
Others	13,723,570	12,362,059	11,875,102
	$ 42,011,031	$ 44,170,609	$ 51,190,976

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

(8) Inventories

	March 31, 2025	December 31, 2024	March 31, 2024
Raw materials	$ 388,079,649	$ 247,378,166	$ 244,596,080
Work in process	185,339,568	160,519,163	125,740,857
Finished goods	445,632,623	378,470,484	367,262,988
Inventory in transit	50,419,506	66,393,622	28,545,087
	1,069,471,346	852,761,435	766,145,012
Less: Allowance for inventory obsolescence and market price decline	(21,858,165)	(17,745,257)	(12,994,960)
	$ 1,047,613,181	$ 835,016,178	$ 753,150,052

Expenses and losses incurred on inventories for the three months ended March 31, 2025 and 2024 were as follows:

	Three months ended March 31,	
	2025	2024
Cost of inventories sold	$ 1,542,421,729	$ 1,251,431,489
Loss on inventory obsolescence and market price decline (Gain from price recovery)	4,091,881	(9,325,793)
Revenue from sale of scraps	(2,732,783)	(1,836,277)
Others	(13,691)	59,988
	$ 1,543,767,136	$ 1,240,329,407

As the Group sold some inventory with net realisable value lower than its cost, the allowance for inventory obsolescence and market price decline was reversed for the three months ended March 31, 2024.

(9) Investments accounted for using equity method

	2025	2024
At January 1	$ 200,117,473	$ 198,480,355
Addition of investments accounted for using equity method	-	727,805
Proceeds from capital reduction of investments accounted for using equity method	(1,012,850)	(4,887,597)
Disposal of investments accounted for using equity method	(3,444,085)	-
Earnings distribution of investments accounted for using equity method	(3,339,232)	(2,693,164)
Share of profit or loss of investments accounted for using equity method	6,030,200	(10,649,192)
Changes in retained earnings	51,248	1,076,986
Changes in capital surplus	(112,050)	499,897
Changes in other equity items	1,479,073	(950,808)
Others	2,004,706	3,419,921
At March 31	$ 201,774,483	$ 185,024,203

	March 31, 2025	March 31, 2024
Associates	$ 183,853,101	$ 173,965,141
Joint ventures	17,921,382	11,059,062
	$ 201,774,483	$ 185,024,203

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 $115,815,752 and $102,908,444, constituting 2.53% and 2.73% of the consolidated total assets as of March 31, 2025 and 2024, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to $5,929,310 and ($12,261,576), constituting 7.11% and 15.82% of the consolidated total comprehensive income for the three months ended March 31, 2025 and 2024, respectively.

B. A subsidiary of the Group, Foxconn Industrial Internet Co., Ltd., entered into the 'Partnership Agreement of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)' on March 25, 2022. As a limited partner, Foxconn Industrial Internet Co., Ltd. subscribed the shares of fund of Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership) amounting to RMB 9,800,000 thousand. As of March 31, 2025, the Group had recovered RMB 6,478,000 thousand from its investment.

C. The above disposals of investments accounted for under equity method included the amount recognised as disposal transferred out.

D. The abovementioned changes in other equity items refer to recognition of currency translation differences of associates and unrealised gains (losses) on valuation of financial assets. Others arise from the translation of the financial statements of the foreign operations' associates into the Group's presentation currency.

E. Associates

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

Company name	Principal place of business	Shareholding ratio March 31, 2025	Shareholding ratio December 31, 2024	Shareholding ratio March 31, 2024	Nature of relationship	Method of measurement
Sharp Corporation	Japan	34%	34%	34%	Strategic Investment	Equity method
Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	China	-	-	-	Strategic Investment	Equity method
Foxconn Technology Co., Ltd.	Taiwan	28%	28%	29%	Supplier	Equity method
Zhen Ding Technology Holding Limited	Cayman	32%	32%	32%	Supplier	Equity method

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

Balance sheet

	Sharp Corporation		
	March 31, 2025	December 31, 2024	March 31, 2024
Current assets	$ 218,205,334	$ 214,817,159	$ 209,433,222
Non-current assets	105,540,506	115,336,128	126,858,546
Current liabilities	(168,566,797)	(182,761,452)	(181,119,506)
Non-current liabilities	(117,830,095)	(113,614,212)	(121,876,875)
Total net assets	37,348,948	33,777,623	33,295,387
Effect of accounting principles	2,189,200	52,329	114,923
Fair value adjustment of trademarks, other intangible net assets and tangible net assets	86,040,786	81,154,971	82,025,837
Total net assets after adjustment	$ 125,578,934	$ 114,984,923	$ 115,436,147
Share in associate's net assets	$ 41,857,684	$ 38,223,375	$ 38,361,130
Goodwill	9,301,493	8,768,870	8,832,017
Others	(12,608)	(2,826)	(875,980)
Carrying amount of the associate	$ 51,146,569	$ 46,989,419	$ 46,317,167

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)		
	March 31, 2025	December 31, 2024	March 31, 2024
Current assets	$ 1,500	$ 29,993	$ 38,564
Non-current assets	12,983,767	12,714,041	12,290,354
Current liabilities	-	-	(9,238)
Total net assets	$ 12,985,267	$ 12,744,034	$ 12,319,680
Share in associate's net assets	$ 12,983,968	$ 12,742,759	$ 12,318,447
Others	(17,438)	(13,953)	(3,144)
Carrying amount of the associate	$ 12,966,530	$ 12,728,806	$ 12,315,303

	Foxconn Technology Co., Ltd.		
	March 31, 2025	December 31, 2024	March 31, 2024
Current assets	$ 129,888,815	$ 129,863,970	$ 72,817,233
Non-current assets	37,219,808	37,004,004	59,382,444
Current liabilities	(55,026,214)	(55,612,334)	(26,002,143)
Non-current liabilities	(1,028,426)	(1,051,918)	(1,014,289)
Total net assets	$ 111,053,983	$ 110,203,722	$ 105,183,245
Share in associate's net assets	$ 31,484,756	$ 31,237,641	$ 31,054,010
Goodwill	320,117	320,117	338,190
Others	(4,485)	(433)	(2,297)
Carrying amount of the associate	$ 31,800,388	$ 31,557,325	$ 31,389,903

	Zhen Ding Technology Holding Limited		
	March 31, 2025	December 31, 2024	March 31, 2024
Current assets	$ 128,742,981	$ 132,508,624	$ 112,651,696
Non-current assets	137,001,056	133,484,668	130,631,660
Current liabilities	(73,605,796)	(69,204,250)	(62,029,213)
Non-current liabilities	(41,151,182)	(44,765,432)	(42,602,470)
Total net assets	$ 150,987,059	$ 152,023,610	$ 138,651,673
Share in associate's net assets	$ 34,061,200	$ 34,752,088	$ 31,665,983
Others	5,130	5,301	-
Carrying amount of the associate	$ 34,066,330	$ 34,757,389	$ 31,665,983

Statement of comprehensive income

	Sharp Corporation	
	Three months ended March 31,	
	2025	2024
Revenue	$ 108,271,284	$ 118,126,945
Profit (loss) for the period from continuing operations	8,582,078	(32,259,045)
Other comprehensive (loss) income, net of tax	(7,141,007)	8,748,245
Total comprehensive income (loss) for the period	1,441,071	(23,510,800)
Effect of accounting principles	1,441,709	345,261
Total comprehensive income (loss) after adjustment	$ 2,882,780	$ (23,165,539)
Dividends received from associates	$ -	$ -

	Xingwei (Guangzhou) Industrial Investment Partnership (Limited Partnership)	
	Three months ended March 31,	
	2025	2024
Revenue	$ -	$ -
Profit for the period from continuing operations	10,742	10,812
Other comprehensive income, net of tax	-	-
Total comprehensive income for the period	$ 10,742	$ 10,812
Dividends received from associates	$ -	$ -

	Foxconn Technology Co., Ltd.	
	Three months ended March 31,	
	2025	2024
Revenue	$ 30,000,508	$ 8,859,674
Profit for the period from continuing operations	936,390	823,528
Other comprehensive income, net of tax	1,895,010	1,317,863
Total comprehensive income for the period	$ 2,831,400	$ 2,141,391
Dividends received from associates	$ -	$ -

	Zhen Ding Technology Holding Limited	
	Three months ended March 31,	
	2025	2024
Revenue	$ 40,081,873	$ 32,510,315
Profit for the period from continuing operations	1,025,142	1,436,050
Other comprehensive income, net of tax	2,449,814	4,973,379
Total comprehensive income for the period	$ 3,474,956	$ 6,409,429
Dividends received from associates	$ -	$ -

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

As of March 31, 2025, December 31, 2024 and March 31, 2024, the carrying amount of the Group's individually immaterial associates amounted to $53,873,284, $52,800,239 and $52,276,785, respectively.

	Three months ended March 31,	
	2025	2024
Profit for the period from continuing operations	$ 1,377,972	$ 1,076,342
Other comprehensive income, net of tax	797,937	573,596
Total comprehensive income for the period	$ 2,175,909	$ 1,649,938

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

	March 31, 2025	December 31, 2024	March 31, 2024
Sharp Corporation	$ 46,577,256	$ 45,802,192	$ 38,953,801
Foxconn Technology Co., Ltd.	24,700,556	29,736,592	26,265,983
Zhen Ding Technology Holding Limited	31,620,867	36,661,875	38,189,453
	$ 102,898,679	$ 112,200,659	$ 103,409,237

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

As of March 31, 2025, December 31, 2024 and March 31, 2024, the carrying amount of the Group's individually immaterial joint ventures amounted to $17,921,382, $21,284,295 and $11,059,062, respectively.

	Three months ended March 31,	
	2025	2024
(Loss) profit for the period from continuing operations	$ (215,630)	$ 77,428
Other comprehensive income (loss), net of tax	8,903	(37,272)
Total comprehensive (loss) income for the period	$ (206,727)	$ 40,156

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

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

ii. The Group is the single largest shareholder of Foxconn Technology Co., Ltd. with a 28% equity interest. Given that the Group does not hold the voting rights of more than half of its shareholders attendance rate, which indicates that the Group has no current ability to direct the relevant activities of Foxconn Technology Co., Ltd., the Group has no control, but only has significant influence, over the investee.

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

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

(10) Property, plant and equipment

	2025					
	Land	Buildings	Machinery and equipment	Others	Equipment under installation and construction in progress	Total
At January 1						
Cost	$ 14,786,829	$ 293,829,415	$ 387,808,576	$ 279,127,895	$ 86,898,188	$ 1,062,450,903
Accumulated depreciation and impairment	-	(149,210,943)	(258,368,271)	(185,919,886)	(114,170)	(593,613,270)
	$ 14,786,829	$ 144,618,472	$ 129,440,305	$ 93,208,009	$ 86,784,018	$ 468,837,633
Opening net book amount as at January 1	$ 14,786,829	$ 144,618,472	$ 129,440,305	$ 93,208,009	$ 86,784,018	$ 468,837,633
Additions	267,390	1,225,543	5,037,480	5,516,387	21,490,705	33,537,505
Transfers	-	764,906	3,077,683	1,650,983	(6,013,584)	(520,012)
Acquired from business combinations	995,537	95,684	-	10,501	927,831	2,029,553
Disposals	(294)	(15,863)	(140,888)	(493,076)	(408,447)	(1,058,568)
Depreciation charge	-	(3,398,756)	(9,569,125)	(6,940,562)	-	(19,908,443)
Impairment loss	-	-	(63,436)	-	-	(63,436)
Net exchange differences	241,331	2,482,127	2,646,978	2,229,765	1,548,595	9,148,796
Closing net book amount as at March 31	$ 16,290,793	$ 145,772,113	$ 130,428,997	$ 95,182,007	$ 104,329,118	$ 492,003,028
At March 31						
Cost	$ 16,290,793	$ 301,884,093	$ 401,444,811	$ 291,627,515	$ 104,443,288	$ 1,115,690,500
Accumulated depreciation and impairment	-	(156,111,980)	(271,015,814)	(196,445,508)	(114,170)	(623,687,472)
	$ 16,290,793	$ 145,772,113	$ 130,428,997	$ 95,182,007	$ 104,329,118	$ 492,003,028

	2024					
	Land	Buildings	Machinery and equipment	Others	Equipment under installation and construction in progress	Total
At January 1						
Cost	$ 11,294,628	$ 259,518,032	$ 357,643,277	$ 234,063,608	$ 54,332,428	$ 916,851,973
Accumulated depreciation and impairment	-	(132,375,666)	(231,993,662)	(158,515,252)	-	(522,884,580)
	$ 11,294,628	$ 127,142,366	$ 125,649,615	$ 75,548,356	$ 54,332,428	$ 393,967,393
Opening net book amount as at January 1	$ 11,294,628	$ 127,142,366	$ 125,649,615	$ 75,548,356	$ 54,332,428	$ 393,967,393
Additions	-	3,937,292	3,956,888	5,884,779	12,564,729	26,343,688
Transfers	-	2,276,119	2,203,695	944,766	(5,644,798)	(220,218)
Disposals	(128,922)	(85,847)	(591,086)	(308,725)	(358,912)	(1,473,492)
Depreciation charge	-	(3,017,120)	(7,502,474)	(6,798,475)	-	(17,318,069)
Net exchange differences	394,725	3,126,599	1,260,360	2,322,610	1,968,519	9,072,813
Closing net book amount as at March 31	11,560,431	133,379,409	124,976,998	77,593,311	62,861,966	410,372,115
At March 31						
Cost	11,560,431	271,436,202	367,100,566	243,485,094	62,861,966	956,444,259
Accumulated depreciation and impairment	-	(138,056,793)	(242,123,568)	(165,891,783)	-	(546,072,144)
	11,560,431	133,379,409	124,976,998	77,593,311	62,861,966	410,372,115

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

B. Details of property, plant and equipment pledged as collateral are provided in Note 8.

(11) Leasing arrangements - lessee

A. The Group leases various assets including land, land use right, buildings and other equipment. The periods of lease contracts are as follows:

Land and land use right: 1~50 years

Buildings: 1~20 years

Other equipment: 1~5 years

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

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

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

	March 31, 2025	December 31, 2024	March 31, 2024
	Carrying amount	Carrying amount	Carrying amount
Land and land use right	$ 29,487,979	$ 28,807,578	$ 25,297,780
Buildings	29,430,018	26,264,315	19,435,311
Other equipment	400,240	422,223	716,453
	$ 59,318,237	$ 55,494,116	$ 45,449,544

	Three months ended March 31,	
	2025	2024
	Depreciation charge	Depreciation charge
Land and land use right	$ 256,286	$ 148,050
Buildings	2,232,034	1,709,728
Other equipment	63,542	81,272
	$ 2,551,862	$ 1,939,050

D. For the three months ended March 31, 2025 and 2024, the additions to right-of-use assets were $4,466,059 and $4,650,972, respectively.

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

	Three months ended March 31,	
	2025	2024
Items affecting profit or loss		
Interest expense on lease liabilities	$ 374,060	$ 209,770
Expense on short-term lease contracts	$ 936,078	$ 1,005,291
Gain from lease modification	$ 7,457	$ 1,177
Gain on disposal of right-of-use assets	$ -	$ 15,978

F. For the three months ended March 31, 2025 and 2024, the Group's total cash outflow for leases were $3,572,919 and $6,014,018, respectively.

(12) Leasing arrangements - lessor

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

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

	March 31, 2025	March 31, 2024
No later than one year	$ 80,780	$ 475,093
Later than one year but not later than five years	-	101,655
	$ 80,780	$ 576,748

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

	March 31, 2025	
	Current	Non-current
Undiscounted lease payments	$ 80,780	$ -
Unearned finance income	-	-
Net investment in lease	$ 80,780	$ -

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

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

D. On December 31, 2024, there were no assets leased by the Group under finance lease.

(13) Investment property

	Land and buildings	
	2025	2024
At January 1		
Cost	$ 15,921,898	$ 17,217,578
Accumulated depreciation and impairment	(7,244,304)	(7,507,282)
	$ 8,677,594	$ 9,710,296
Opening net book amount as at January 1	$ 8,677,594	$ 9,710,296
Transfer in	3,691	4,449
Transfer out	-	(8,461)
Disposals	-	(5,103)
Depreciation charge	(159,434)	(216,267)
Net exchange differences	172,193	168,171
Closing net book amount as at March 31	$ 8,694,044	$ 9,653,085
At March 31		
Cost	$ 16,259,140	$ 17,510,943
Accumulated depreciation and impairment	(7,565,096)	(7,857,858)
	$ 8,694,044	$ 9,653,085

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

	Three months ended March 31,	
	2025	2024
Rental income from the lease of the investment property	$ 234,592	$ 250,195
Direct operating expenses arising from the investment property that generated rental income for the period	$ 159,434	$ 216,267

B. The fair value of the investment property held by the Group as at March 31, 2025, December 31, 2024 and March 31, 2024 were $23,433,392, $23,044,763 and $25,639,243, respectively. Some properties were valued by independent appraisers. The valuation is based on latest market price of similar investment property in the same area and condition which is categorized within Level 3 in the fair value hierarchy.

(14) Intangible assets

	2025						
	Goodwill	Patents	Trademarks and brand	Developed technology	Customer relationships	Software	Total
At January 1							
Cost	$ 25,617,369	$ 1,399,712	$ 8,109,357	$ 15,804,620	$ 2,790,634	$ 8,763,189	$ 62,484,881
Accumulated amortisation and impairment	(3,492,238)	(768,196)	(2,030,912)	(6,696,207)	(1,091,998)	(5,968,065)	(20,047,616)
	$ 22,125,131	$ 631,516	$ 6,078,445	$ 9,108,413	$ 1,698,636	$ 2,795,124	$ 42,437,265
Opening net book amount as at January 1	$ 22,125,131	$ 631,516	$ 6,078,445	$ 9,108,413	$ 1,698,636	$ 2,795,124	$ 42,437,265
Transfers	-	-	-	-	-	24,720	24,720
Additions	-	-	27,908	49,494	-	239,511	316,913
Acquired from business combinations	-	-	-	-	-	42,569	42,569
Disposals	-	-	-	-	-	(117)	(117)
Amortization charge	-	(5,758)	(115,941)	(267,970)	(58,536)	(453,365)	(901,570)
Net exchange differences	511,445	8,898	70,265	45,562	21,273	44,630	702,073
Closing net book amount as at March 31	$ 22,636,576	$ 634,656	$ 6,060,677	$ 8,935,499	$ 1,661,373	$ 2,693,072	$ 42,621,853
At March 31							
Cost	$ 26,462,961	$ 1,421,815	$ 8,242,186	$ 15,963,630	$ 2,826,471	$ 9,064,486	$ 63,981,549
Accumulated amortisation and impairment	(3,826,385)	(787,159)	(2,181,509)	(7,028,131)	(1,165,098)	(6,371,414)	(21,359,696)
	$ 22,636,576	$ 634,656	$ 6,060,677	$ 8,935,499	$ 1,661,373	$ 2,693,072	$ 42,621,853

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

A. Impairment assessment for goodwill of Belkin International Inc.

As of March 31, 2025, the Group's goodwill from the acquisition of Belkin International Inc. (referred herein as "Belkin") decreased to $12,635,378 (USD $380,470 thousand) as a result of the disposal of Linksys, a subsidiary of Belkin, in 2021. Impairment assessment of goodwill is allocated to Belkin's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Belkin was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

Management determined expected revenue growth rate based on past performance and their expectations of market development. The long-term weighted average growth rates used are consistent with the projection included in industry reports. Pre-tax discount rate used reflects the risk premium of the segment and operating region.

The assumptions used in the main assessment as of December 31, 2024 are as follows:

Five-year compound revenue growth rate	9.3 %
Long-term growth rate	2 %
Pre-tax discount rate	19.7 %

Based on the above assessment, there is no impairment loss on goodwill as of March 31, 2025.

B. Impairment assessment for goodwill of FIT Voltaira Group GmbH

As of March 31, 2025, the Group acquired FIT Voltaira Group GmbH (referred herein as "Voltaira") which generated goodwill of $2,491,422 (EUR $69,264 thousand). Impairment assessment of goodwill is allocated to Voltaira's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Voltaira was determined based on value-in-use calculation. The calculation uses projected cash flows based on financial budgets for the next five-year period.

Management determined expected revenue growth rate based on past performance and their expectations of market development. The long-term weighted average growth rates used are consistent with the projection included in industry reports. Pre-tax discount rate used reflects the risk premium of the segment and operating region.

The assumptions used in the main assessment as of December 31, 2024 are as follows:

Five-year compound revenue growth rate	19.3 %
Long-term growth rate	2 %
Pre-tax discount rate	18.5 %

Based on the above assessment, there is no impairment loss on goodwill as of March 31, 2025.

C. The details of amortisation are as follows:

	Three months ended March 31,	
	2025	2024
Operating costs and operating expenses	$ 901,570	$ 792,429

(15) Other non-current assets

	March 31, 2025	December 31, 2024	March 31, 2024
Prepayments for equipment	$ 15,071,854	$ 9,491,317	$ 4,113,658
Long-term other accounts receivable	1,071,013	466,624	-
Refundable deposits	3,357,683	2,600,948	2,688,332
Advance payment	-	-	6,391,097
Others	9,328,454	9,123,943	8,084,035
	$ 28,829,004	$ 21,682,832	$ 21,277,122

Details of long-term other accounts receivable and advance payment are provided in Note 7.

(16) Short-term loans

Type of loans	March 31, 2025	Interest rate range	Collateral
Bank loans			
Credit loans	$ 599,344,200	0.83%~8.05%	None

Type of loans	December 31, 2024	Interest rate range	Collateral
Bank loans			
Credit loans	$ 491,787,037	0.24%~8.35%	None

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

The Group has signed an agreement to offset financial assets and liabilities with financial institutions. The agreement meets the offsetting criteria of IAS 32, whereby the financial assets and liabilities are offset and reported in the net amount in the balance sheet. As of March 31, 2025, the Group had no such agreement. Details of the offset as of December 31, 2024 and March 31, 2024 are as follows:

	December 31, 2024		
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	$ 11,910,172	$ 11,910,172	$ -

March 31, 2024			
Description	Gross amount of recognised financial assets and liabilities	Gross amount of recognised financial assets and liabilities offset in the balance sheet	Net amount of financial assets and liabilities presented in the balance sheet
Bank deposits and loans	$ 127,757,395	$ 127,757,395	$ -

(17) Short-term notes and bills payable

	March 31, 2025	December 31, 2024	March 31, 2024
Commercial paper	$ 100,690,000	$ 88,610,000	$ 52,463,451
Less: Unamortised discount	(1,018,039)	(934,079)	(261,960)
	$ 99,671,961	$ 87,675,921	$ 52,201,491
Interest rates per annum	1.918%~2.168%	1.918%~2.188%	1.538%~2.208%

(18) Other payables

	March 31, 2025	December 31, 2024	March 31, 2024
Dividend payable	$ 80,571,871	$ -	$ 74,860,149
Awards and salaries payable	39,311,605	51,281,359	36,836,322
Payables for equipment	24,094,157	33,814,970	25,840,509
Employees' bonuses payable	22,413,983	21,713,431	20,175,664
Consumption goods expense payable (including indirect materials)	11,190,812	13,168,676	11,092,820
Accrued interest payable	4,777,254	4,360,493	8,178,504
Royalty fees payable	1,410,566	1,792,740	1,758,981
Tax payable	6,944,372	7,163,536	4,779,934
Others	126,996,748	122,651,512	91,254,086
	$ 317,711,368	$ 255,946,717	$ 274,776,969

(19) Other current liabilities

	March 31, 2025	December 31, 2024	March 31, 2024
Receipts in advance of payments for materials and equipment on behalf of others	$ 47,261,777	$ 44,054,692	$ 40,552,040
Deposits received	19,138,464	22,345,725	27,346,784
Contract liabilities	33,768,709	30,060,655	30,023,520
Others	4,241,724	4,732,560	5,625,638
	$ 104,410,674	$ 101,193,632	$ 103,547,982

(20) Bonds payable

	March 31, 2025	December 31, 2024	March 31, 2024
Convertible bonds payable	$ 40,168,419	$ 37,668,419	$ 19,183,116
Less: Discount on bonds payable	(3,752,062)	(3,753,537)	-
	36,416,357	33,914,882	19,183,116
Corporate bonds payable	201,850,000	194,350,000	196,200,000
Foreign unsecured corporate bonds	73,394,100	72,465,900	71,248,000
	311,660,457	300,730,782	286,631,116
Less: Current portion or exercise of put options (shown as "Long-term liabilities, current portion")	(44,818,000)	(45,682,000)	(43,561,116)
	$ 266,842,457	$ 255,048,782	$ 243,070,000

A. First overseas unsecured convertible bond issue of 2021

(a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on May 26, 2021. The bonds carry zero coupon rate over five years. The circulation period is from August 5, 2021 to August 5, 2026. The Company will fully redeem the bonds at the price of the bonds' face value plus -0.41% of the face value at the maturity date.

(b) The conversion price is adjusted in line with the model specified in the conversion rules. The conversion price of NT$143.83 in dollars (using the exchange rate of 1 USD: 27.978 TWD) which was adjusted by the Company on July 9, 2024 based on the conversion rules of the first overseas convertible bond issue of 2021. As of March 31, 2025, certain convertible bonds have been converted based on the abovementioned regulation for issuance of convertible bonds. The related information is provided in Note 6(26).

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

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

(e) The conversion options for the first overseas convertible bond issue of 2021 are separated from the liabilities and recorded as 'capital surplus - share options' amounting to $336,012.

(f) In accordance with the conversion rules, bondholders have the right to request the Company to redeem any bonds at the price of the bonds' par value upon three years from the issue date. As the put options were exercised in the third quarter of 2024, the convertible corporate bonds were transferred to 'long-term liabilities, current portion' since 2023. On August 5, 2024, the unexercised put options were transferred back to 'bonds payable' because they meet the definition of non-current liabilities.

B. First overseas unsecured convertible bond issue of 2024

(a) The Company issued the first overseas unsecured convertible bonds totaling USD 700 million with the approval of the competent authority on September 18, 2024. The bonds carry zero coupon rate over five years. The circulation period is from October 24, 2024 to October 24, 2029. The Company will fully redeem the bonds at the price of the bonds' face value plus 0% of the face value at the maturity date.

(b) The conversion price is adjusted in line with the model specified in the conversion rules. As of March 31, 2025, no bonds were converted into common stock at the conversion price of NT$300 in dollars (using the exchange rate of 1 USD: 32.1860 TWD) based on the conversion rules of the first overseas convertible bond issue of 2024.

(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 2024 are separated from the liabilities and recorded as 'capital surplus - share options' amounting to $3,840,462.

(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.

C. Second convertible debenture issue of 2025

(a) ShunSin Technology Holdings Limited, a subsidiary of the Company, issued the Second domestic unsecured convertible bonds totaling $2.5 billion with the approval of the competent authority on January 9, 2025. The bonds carry zero coupon rate over three years. The circulation period is from February 27, 2025 to February 27, 2028.

(b) The conversion price is NT$241.2 after adjustment in line with the model specified in the conversion rules.

(c) In accordance with IFRS 9, the conversion options of the bonds are separated from liabilities and recognised as equity and liabilities as follows:

Raised amount of convertible bonds at issuance	$	2,602,049
Underwriting fees		(10,038)
Proceeds from issuance of bonds	$	2,592,011
Coupon value of convertible bonds at issuance	$	2,320,562
Value of embedded financial derivatives (call options) at issuance		(6,724)
Value of equity component (conversion rights) at issuance		278,173
	$	2,592,011

(d) Details of financial liabilities at fair value through profit and loss - non-current are as follows:

	March 31, 2025	
Embedded financial derivatives (put options) beginning balance	$	-
Issued in this period		6,724
Less: Unrealized loss for this period		(4,224)
	$	2,500

D. For details of principal, interest rate, maturity and other information of corporate bonds payable and foreign unsecured corporate bonds, refer to Table 9.

(21) Long-term loans

Institution	Loan period	Interest rate	Collateral	March 31, 2025
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	5.0392%	None	$ 19,926,000
Banque Cantonale du Jura	2007.12.12~2027.06.30	1.3000%~ 2.9000%	None	169,456
Bank of Ningbo	2022.08.11~2027.08.05	3.6000%	None	169,853
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	2.8430%	None	359,700
First Commercial Bank	2011.11.30~2030.11.30	2.2040%	Yes	1,422,857
First Commercial Bank	2013.09.06~2033.09.06	2.4154%	Yes	750,194
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	119,355
CTBC Bank Co., Ltd.	2024.11.27~2027.11.26	2.4274%	None	600,000
Taipei Fubon Bank	2024.12.10~2027.12.10	2.4607%	None	500,000
Taishin International Bank	2024.12.10~2027.12.10	2.4500%	None	700,000
E.SUN Commercial Bank	2024.12.20~2027.12.20	5.4000%	None	332,100
Taiwan Cooperative Bank	2024.12.20~2027.12.20	5.3900%	None	498,150
Bank of China	2022.01.24~2032.01.24	2.900%	None	3,612,610
Bank of Communications	2024.05.23~2028.04.25	3.8000%~ 4.3000%	Yes	443,566
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	4.9828%	None	16,605,000
Fullyfun Investment Limited	2024.12.25~2026.06.24	0.0000%	None	6,743
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.3424%	None	3,748,358
CIC Banque CIAL	2022.06.29~2028.06.30	3.0000%	None	147,749
				50,111,691
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(17,899,147)
Administration fee of syndicated loans				(25,461)
				$ 32,187,083

Institution	Loan period	Interest rate	Collateral	December 31, 2024
Long-term loans				
Syndicated loan from a consortium of 17 banks, including Taipei Fubon Bank	2024.03.19~2027.03.19	5.0578%	None	$ 20,329,800
Banque Cantonale du Jura	2007.12.12~2027.06.30	1.3000%~ 2.9000%	None	163,049
Bank of Ningbo	2022.08.11~2027.08.05	3.6000%	None	175,896
Syndicated loan from a consortium of 2 banks, including Mizuho Corporate Bank Ltd.	2020.11.21~2025.11.28	3.3430%	None	341,400
First Commercial Bank	2011.11.30~2030.11.30	2.2040%	Yes	1,422,857
First Commercial Bank	2013.09.06~2033.09.06	2.4154%	Yes	794,323
Agricultural Bank of China Limited	2018.01.05~2027.05.22	4.9000%	None	223,318
CTBC Bank Co., Ltd.	2024.11.27~2027.11.26	2.4262%	None	600,000
Taipei Fubon Bank	2024.12.10~2027.12.10	2.4591%	None	500,000
Taishin International Bank	2024.12.10~2027.12.10	2.5000%	None	700,000
E.SUN Commercial Bank.	2024.12.20~2027.12.20	5.6400%	None	327,900
Taiwan Cooperative Bank	2024.12.20~2027.12.20	5.3900%	None	491,850
Bank of China	2022.01.24~2032.01.24	2.9000%~ 4.6000%	None	3,537,562
Bank of Communications	2024.05.23~2028.04.25	3.8000%~ 4.3000%	Yes	407,977
Industrial and Commercial Bank of China Limited, Singapore Branch	2023.04.12~2025.11.07	5.2860%	None	16,395,000
Fullyfun Investment Limited	2024.12.25~2026.06.24	0.0000%	None	6,671
Banc of America Leasing & Capital, LLC	2022.12.27~2030.12.27	4.4556%	None	3,841,988
CIC Banque CIAL	2022.06.29~2028.06.30	3.0000%	None	150,455
				50,410,046
Less: Current portion				
(shown as “Long-term liabilities, current portion”)				(17,637,799)
Administration fee of syndicated loans				(28,418)
				$ 32,743,829

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

A. According to the syndicated loan agreement signed with 17 banks, including Taipei Fubon Bank, the syndicated loan agreement signed with 2 banks, including Mizuho Corporate Bank Ltd., the syndicated loan agreement signed with 12 banks, including CTBC Bank., and in accordance with the loan agreement signed with First Commercial Bank, CTBC Bank Co., Ltd., Taipei Fubon Bank, Taishin International Bank, Industrial and Commercial Bank of China, the Group shall maintain the agreed financial ratios (e.g. current ratio, net debt-to-tangible assets ratio, net tangible assets, interest coverage ratio, proprietary funds ratio and ratio of self-owned capital), to be tested semi-annually and annually on consolidated basis.

B. As of March 31, 2025, December 31, 2024 and March 31, 2024, the Group's long term loan with Banc of America Leasing & Capital, LLC ("Boa Leasing") was due to the sale of machinery and equipment to Boa Leasing and the subsequent lease back of the machinery and equipment from Boa Leasing, which was not a sale of assets under IFRS 15. Therefore, the Group continues to recognise the amount of $3,292,262 $3,488,893 and $4,102,418, respectively, for the consideration received as long-term loans.

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

(22) Pensions

A. Defined benefit plans

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

(b) For the aforementioned pension plan, the Group recognised pension costs of $3,816 and $3,799 for the three months ended March 31, 2025 and 2024, respectively.

(c) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2026 amount to $10,125.

B. Defined contribution plans

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

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

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

(d) The pension costs under the defined contribution pension plans of the Group for the three months ended March 31, 2025 and 2024 were $4,976,699 and $4,452,707, respectively.

(23) Share-based payment

As of March 31, 2025, December 31, 2024 and March 31, 2024, the share-based payment transactions of the subsidiaries of the Company, Foxconn Industrial Internet Co., Ltd., Foxconn Interconnect Technology Limited, FIH Mobile Limited, Foxtron Vehicle Technologies Co., Ltd., ShunYun Technology (Zhongshan) Limited and ShunSin Technology Holdings Limited are set forth below:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Restricted share plan	April 2019	149,183,352	Note 1
Restricted share plan	September 2019	11,255,180	Note 1
Restricted share plan	April 2020	18,881,226	Note 1
Restricted share plan	February 2023	147,752,200	Note 1
Restricted share plan	October 2023	6,804,732	Note 1
Employee stock options	April 2019	25,947,021	Note 2
Employee stock options	September 2019	473,000	Note 2
Employee stock options	December 2019	6,013,755	Note 2
Share award program	March 2023	2,869,153	Note 3
Share award program	September 2023	1,366,993	Note 3
Share award program	November 2023	1,979,598	Note 3
Share award program	March 2024	4,405,978	Note 3
Stock options plan	January 2023	46,728,000	Note 4
Restricted share plan	September 2022	44,450,000	Note 5
Restricted share plan	November 2022	37,550,000	Note 5
Treasury stock award program	Note 6 (23) 6	-	Note 6

Note 1: The employees can only exercise the rights after fulfilling the stipulated term of service under the limited partnership agreement. The difference between the fair value of the equity instrument and the consideration paid by the employee to acquire the instrument is amortised over a service period of 3 to 5 years starting from the grant date.

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

Note 3: The period of allotment without compensation shall be approximately one month from date of grant.

Note 4: Employees may execute employee stock options in installments of 72.15% and 27.85% from the grant date of employee stock options and the service date of September 30, 2025, respectively.

Note 5: One year after listing in Mainland China is the first unlock date. The exercisable ratios at the first unlock date, one year after the first unlock date and two years after the first unlock date are 40%, 70% and 100%, respectively.

Note 6: It pertains to the acquisition of the Company's shares from the open market for transfer to employees, and are vested immediately.

A. <u>Restricted share plan - Foxconn Industrial Internet Co., Ltd.</u>

The fair value of shares granted was RMB 3,199,612 thousand. For the three months ended March 31, 2025 and 2024, expenses incurred on the restricted share plan were $578,910 (RMB 128,313 thousand) and $643,248 (RMB 147,338 thousand), respectively.

B. <u>Employee stock options - Foxconn Industrial Internet Co., Ltd.</u>

The increment of fair value related to the options determined using the Black-Scholes model was RMB 389,991 thousand. For the three months ended March 31, 2025 and 2024, expenses incurred on the employee stock options were $0 (RMB 0 thousand) and $3,672 (RMB 841 thousand), respectively.

C. <u>Share incentive plan - FIH Mobile Limited</u>

The subsidiary granted common shares to certain persons and restricted them for approximately one month. These shares were repurchased from the market and deposited in the trust. For the three months ended March 31, 2025 and 2024, expenses incurred on the share incentive plan were $4,143 (USD 126 thousand) and $2,837 (USD 90 thousand), respectively.

D. <u>Employee stock options - Foxtron Vehicle Technologies Co., Ltd.</u>

The fair value per unit of the subscription option for the above share-based payment transactions was estimated at NT$ 0.9832~2.7880 using the Black-Scholes option valuation model. For the three months ended March 31, 2025 and 2024, expenses incurred on the employee stock options were $3,130 and $3,122 respectively.

E. <u>Restricted stocks to employees - ShunYun Technology (Zhongshan) Limited</u>

The above plan pertained to the issuance of new shares in 2022 which all were subscribed by employees, and the expected duration of the plan is 6 years. For the three months ended March 31, 2025 and 2024, expenses incurred on the restricted share plan were $11,001 and $28,118 respectively.

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

The fair value of stock options of the above share-based payment was measured using the Black-Scholes option-pricing model amounting to NT$0 per share. For the three months ended March 31, 2025 and 2024, expense incurred on the treasury stock award program was $0.

(24) Other non-current liabilities

	March 31, 2025	December 31, 2024	March 31, 2024
Deferred government grants	$ 4,557,778	$ 4,767,979	$ 5,663,964
Reserve for retirement pension	809,161	1,012,404	967,872
Advance rent receipts	1,380,576	1,377,086	1,429,950
Tax payable	1,764,524	-	-
Others	6,125,095	6,451,724	6,363,332
	$ 14,637,134	$ 13,609,193	$ 14,425,118

(25) Provisions

	2025	2024
At January 1	$ 8,238,517	$ 3,645,592
Provisions during the period	6,586,096	547,187
Used during the period	(158,685)	(104,243)
Unused amounts reversed	(1,148,881)	(323,162)
Exchange differences	108,128	148,534
At March 31	$ 13,625,175	$ 3,913,908

Analysis of total provisions:

	March 31, 2025	December 31, 2024	March 31, 2024
Current	$ 4,953,723	$ 2,855,829	$ 1,661,278
Non-current	$ 8,671,452	$ 5,382,688	$ 2,252,630

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

(26) Share capital

A. Capital stock

	March 31, 2025	December 31, 2024	March 31, 2024
Authorized shares (in thousands)	18,000,000	18,000,000	18,000,000
Authorized capital	$ 180,000,000	$ 180,000,000	$ 180,000,000
Issued shares (in thousands)	13,891,702	13,890,729	13,862,991
Paid-in Capital	$ 138,917,019	$ 138,907,293	$ 138,629,906

B. The Company's bonds had been converted into ordinary shares. As of December 31, 2024, the registration of $9,726 (973 thousand shares) has not yet been completed and therefore the shares were shown as 'certificate of entitlement to new shares from convertible bonds'. As of March 31, 2025, the registration had been completed.

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

(a) Voting

Holders of GDRs have no right to directly exercise voting rights or attend the Company's stockholders' meeting, except when a motion is on the election of directors or supervisors. A holder or holders together holding at least 51% of the GDRs outstanding at the relevant record date of the stockholders' meeting can instruct the Depositary to vote in the same direction in respect of one or more resolutions to be proposed at the meeting.

(b) Sale and withdrawal of GDRs

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

(c) Dividends

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

(d) As of March 31, 2025, 39,752 thousand units of GDRs were outstanding, which represents 79,504 thousand shares of common stock.

D. Treasury stocks

The Company's subsidiary, Hon Jin International Investment Co., Ltd., acquired ordinary shares issued by the Company in 1998. As of March 31, 2025, December 31, 2024 and March 31, 2024, the subsidiary owned a total of 1,483,078 shares. The original cost of treasury stocks was $18,901, and the cost after capital reduction was $15,194.

(27) Capital surplus

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

	2025				
	Share premium	Changes in ownership interests in subsidiaries	Net change in equity of associates	Share option	Total
At January 1	$93,428,920	$ 93,545,052	$ 6,842,412	$ 4,105,624	$ 197,922,008
Adjustments arising from changes in percentage of ownership in subsidiaries	-	1,431,105	-	-	1,431,105
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	(112,050)	-	(112,050)
At March 31	$93,428,920	$ 94,976,157	$ 6,730,362	$ 4,105,624	$ 199,241,063

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

Regarding the recognition of the capital surplus from changes in ownership interests in subsidiaries, refer to Note 6(30) for details; for the recognition of the capital surplus from changes in equity interests in associates, refer to Note 6(9) for details.

(28) Retained earnings

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

(a) Recovery of losses;

(b) Appropriation of 10% for legal reserve.

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

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

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

The Company is currently at a developing stage. The Company's dividend distribution policy is subject to the Company's current and future investment environment, fund requirements, competition from local and abroad, and capital budgets, as well as taking into consideration the interests of shareholders and the long-term financial planning. Shareholder dividends are appropriated based on accumulated unappropriated earnings, which shall not be less than 15% of distributable earnings for the year and cash dividends shall not be less 10% of total dividends.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

D. The appropriations of 2024 earnings were proposed during the board meeting on March 14, 2025. The appropriations of 2023 earnings had been resolved at the shareholders' meeting on May 31, 2024. Details are summarised as follows:

	2024				2023			
	Amount		Dividends per share (in dollars)		Amount		Dividends per share (in dollars)	
Legal reserve	$	15,677,896			$	14,224,704		
Stock dividends		(70,617,432)				31,067,746		
Cash dividends		80,571,871	$	5.8		74,860,149	$	5.4
	$	25,632,335			$	120,152,599		

The Company's earnings distribution of 2024, except for cash dividends that had been resolved by the Board of Directors on March 14, 2025 and was recognised as dividends payable, is pending for approval from the shareholders. The information on the above distribution of earnings which was resolved by the Board of Directors and approved by the shareholders will be posted on the "Market Observation Post System" of the TSEC.

(29) Other equity items

	2025							
	Financial assets at fair value through other comprehensive income		Currency translation adjustments		Hedging instruments		Total	
At January 1	$	12,338,872	$	(54,901,956)	$	(41,437)	$	(42,604,521)
Revaluation:								
- Group		(5,567,358)		-		-		(5,567,358)
- Associates		133,720		-		-		133,720
Revaluation – tax		442,518		-		-		442,518
Revaluation transferred to retained earnings		(69,927)		-		-		(69,927)
Currency translation:								
- Group		-		37,374,123		-		37,374,123
- Associates		-		1,345,353		-		1,345,353
Cash flow hedges:								
- Fair value gains during the period		-		-		13,854		13,854
- Tax on fair value gains		-		-		(2,068)		(2,068)
Disposal of investments accounted for using equity method		-		12,693		-		12,693
At March 31	$	7,277,825	$	(16,169,787)	$	(29,651)	$	(8,921,613)

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

(30) Non-controlling interests

	Three months ended March 31,	
	2025	2024
At January 1	$ 206,386,483	$ 193,134,544
Shares attributable to non-controlling interests:		
Profit for the period	3,725,552	2,863,872
Currency translation difference	3,839,918	5,033,736
Unrealised (loss) gain on investments in equity instruments measured at fair value through other comprehensive income	(96,970)	118,823
Gain on hedging instrument	2,174	-
Earnings distribution to non-controlling interests	(17,853,499)	-
Changes in non-controlling interests	1,524,765	(52,279)
At March 31	$ 197,528,423	$ 201,098,696

A. Some subsidiaries of the Group have repurchased and retired treasury shares, issued employee share-based payment and new shares during the three months ended March 31, 2025 and 2024. The Group has not purchased additional shares in proportion to its ownership and thus, the non-controlling interest of the Group decreased by $420,268 and $52,279 and equity attributable to owners of the parent increased by $1,431,105 and $417,760 for the three months ended March 31, 2025 and 2024, respectively.

B. The changes in 2025 were mainly from acquisition of the subsidiary, Horizon Plus Company Limited. The Group's non-controlling interest increased due to the transaction by $1,945,033.

(31) Operating revenue

A. Disaggregation of revenue from contracts with customers

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

Revenue from external customer contracts	Three months ended March 31, 2025	Three months ended March 31, 2024
U.S.A.	$ 634,626,759	$ 456,632,087
Ireland	209,332,602	196,851,268
Singapore	420,366,519	384,117,978
Japan	32,948,055	22,713,937
China	88,248,592	59,950,364
India	34,086,215	38,645,992
Taiwan	39,420,444	16,679,833
Mexico	1,097,496	1,057,802
Vietnam	2,121,791	733,056
Others	182,067,090	146,609,330
	$ 1,644,315,563	$ 1,323,991,647

B. Information on product types

	Three months ended March 31, 2025 (in millions)	Three months ended March 31, 2024 (in millions)
Smart Consumer Electronics	$ 658,679	$ 636,598
Cloud and Networking Products	565,249	365,359
Computing Products	311,129	241,125
Components and Others	109,259	80,910
	$ 1,644,316	$ 1,323,992

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

Item	Definition
Smart Consumer Electronics	Smartphones, TVs, Game Consoles, etc.
Cloud and Networking Products	Servers, communication network, etc.
Computing Products	Computers, tablets, etc.
Components and Others	Connectors, mechanical parts, services, etc.

C. Contract liabilities

The Group has recognised the following revenue-related contract liabilities (shown as "other current liabilities"):

	March 31, 2025	December 31, 2024	March 31, 2024	January 1, 2024
Contract liabilities	$ 33,768,709	$ 30,060,655	$ 30,023,520	$ 26,380,201

Contract liabilities at the beginning of the period amounting to $10,316,272 and $7,863,654 were recognised as revenues for the three months ended March 31, 2025 and 2024, respectively.

(32) Interest income

	Three months ended March 31, 2025	Three months ended March 31, 2024
Interest income from bank deposits	$ 5,609,165	$ 13,093,927
Interest income from financial assets at amortised cost	2,521,592	2,343,057
	$ 8,130,757	$ 15,436,984

(33) Other income

	Three months ended March 31, 2025	Three months ended March 31, 2024
Rental income	$ 490,816	$ 290,050
Dividend income	467,497	310,242
Government grants	23,457	61,360
Other non-operating income	564,337	553,215
	$ 1,546,107	$ 1,214,867

(34) Other gains and losses

	Three months ended March 31, 2025	Three months ended March 31, 2024
Gain on financial assets or liabilities at fair value through profit or loss	$ 7,878,775	$ 1,153,309
(Loss) gain on disposal of property, plant and equipment	(28,264)	145,564
Gain (loss) on disposal of investments	525,090	(404)
Net currency exchange loss	(3,283,483)	(705,532)
Impairment loss	(438,703)	-
Other losses	(207,351)	(200,990)
	$ 4,446,064	$ 391,947

(35) Expenses by nature

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

	Three months ended March 31,			
	2025		2024	
Repairing services and product warranty costs	$	9,260,685	$	7,395,396
Employee benefit expense		83,096,181		72,258,627
Depreciation		22,460,305		19,257,119
Amortisation		901,570		792,429
	$	115,718,741	$	99,703,571

(36) Employee benefit expense

	Three months ended March 31,			
	2025		2024	
Wages and salaries	$	69,214,416	$	59,485,466
Share-based payment		597,184		680,997
Labor and health insurance fees		4,039,237		3,917,675
Pension costs		4,980,515		4,456,506
Other personnel expenses		4,264,829		3,717,983
	$	83,096,181	$	72,258,627

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

B. For the three months ended March 31, 2025 and 2024, employees’ compensation was accrued at $2,430,512 and $1,240,602, respectively. The aforementioned amounts were recognised in salary expenses. Among them, the expenses recognised for the three months ended March 31, 2025 and 2024 were estimated and accrued based on 5% of profit of current year distributable.

For 2024 and 2023, the employees’ compensation resolved by the Board of Directors amounted to $8,834,120 and $8,265,938 on March 14, 2025 and March 14, 2024, respectively. The amounts were the same with the amounts recognised in the financial statements for the years ended December 31, 2024 and 2023, and will be distributed in the form of cash.

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

(37) Financial costs

	Three months ended March 31,	
	2025	2024
Interest expense:		
Bank borrowings	$ 5,371,673	$ 9,008,376
Corporate bonds	1,278,302	1,209,979
Interest expense from lease liability	374,060	209,770
Financing expense from accounts receivable factoring	508,698	208,315
	$ 7,532,733	$ 10,636,440

(38) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended March 31,	
	2025	2024
Current tax:		
Current tax on profits for the period	$ 11,350,282	$ 7,669,917
Adjustments in respect of prior period	231,362	(15,356)
Total current tax	11,581,644	7,654,561
Deferred tax:		
Origination and reversal of temporary differences	1,705,107	(18,465)
Income tax expense	$ 13,286,751	$ 7,636,096

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

	Three months ended March 31,	
	2025	2024
Measured at fair value through other comprehensive income from changes in fair value	$ (442,518)	$ 850,830
Cash flow hedges	2,464	-
	$ (440,054)	$ 850,830

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

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

D. The current tax expense related to Pillar Two income taxes that the Group recognised for the three months ended March 31, 2025 was $1,747,653.

E. The Group's exposure to Pillar Two income taxes arising from the Pillar Two legislation is as follows:

The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). Pillar Two legislation was enacted in the European Union, Vietnam and Japan, the jurisdictions in which certain subsidiaries are incorporated, which became effective from the fiscal year of 2024. Additionally, the legislation was also substantively enacted in Singapore and Hong Kong, which became effective from the fiscal year of 2025.

Under the legislation, the Group has obligations to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate. The Group is in the process of assessing its exposure to the Pillar Two legislation for when it comes into effect. This assessment is for the jurisdictions of the European Union, Vietnam, Japan and Singapore. However, due to the complexities in applying the legislation, for subsidiaries located in jurisdictions where the Pillar Two legislation has become effective or was substantially enacted, the impact of specific adjustments in the Pillar Two legislation may result in different effective tax rates compared to those calculated in accordance with IAS 12,'Income taxes'. The Group is currently engaged with tax specialists to assist it with applying the legislation.

(39) Earnings per share

	Three months ended March 31, 2025		
	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	$ 42,108,054	13,890,219	$ 3.03
Diluted earnings per share:			
Profit attributable to ordinary shareholders of the parent	$ 42,108,054	13,890,219	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	58,797	
Convertible bonds-overseas	-	183,143	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 42,108,054	14,132,159	$ 2.98

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

(40) Business combinations

As the Group's investee, Horizon Plus Company Limited, reduced its capital and the refund of capital was not in proportion to its ownership on March 11, 2025. After the capital reduction, the Group's shareholding ratio increased from 40% to 60% and the Group obtained control over the company. The above merger involved acquisition of property, plant and equipment, intangible assets and right-of-use assets, and the fair value of these assets is still in the measurement period and is waiting for the final valuation.

(41) Supplemental cash flow information

A. Investing activities with partial cash payments

	Three months ended March 31,	
	2025	2024
Purchase of property, plant and equipment	$ 33,537,505	$ 26,343,688
Add: Opening balance of payable on equipment	33,814,970	32,071,277
Less: Ending balance of payable on equipment	(24,094,157)	(25,840,509)
Net exchange differences	577,020	604,069
Cash paid during the period	$ 43,835,338	$ 33,178,525

	Three months ended March 31,	
	2025	2024
Disposal of property, plant and equipment	$ 1,030,304	$ 1,619,056
Add: Opening balance of receivable on equipment	2,923,693	2,471,515
Less: Ending balance of receivable on equipment	(2,442,251)	(2,475,834)
Net exchange differences	34,454	104,986
Cash received during the period	$ 1,546,200	$ 1,719,723

B. Financing activities with no cash flow effects

	Three months ended March 31,	
	2025	2024
Declared cash dividends	$ 80,571,871	$ 74,860,149

C. Changes in liabilities from financing activities

	2025					
	Short-term notes and bills payable	Short-term borrowings	Long-term borrowings	Bonds payable	Lease liabilities	Liabilities from financing activities-gross
At January 1	$ 87,675,921	$ 491,787,037	$ 50,381,628	$ 300,730,782	$ 30,983,050	$ 961,558,418
Changes in cash flow from financing activities	12,080,000	99,606,465	(944,135)	10,000,000	(2,262,781)	118,479,549
Impact of changes in foreign exchange rate	-	7,950,698	645,780	928,200	1,768,874	11,293,552
Changes in other non-cash items	(83,960)	-	2,957	1,475	4,520,793	4,441,265
At March 31	$ 99,671,961	$ 599,344,200	$ 50,086,230	$ 311,660,457	$ 35,009,936	$1,095,772,784

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

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Sharp Corporation and subsidiaries	Associate
Foxconn Technology Co., Ltd. and subsidiaries	Associate
Pan-International Industrial Corp. and subsidiaries	Associate
Eson Precision Ind. Co., Ltd. and subsidiaries	Associate

Names of related parties	Relationship with the Group
General Interface Solution Holding Limited and subsidiaries	Associate
Zhen Ding Technology Holding Limited and subsidiaries	Associate
Ennoconn Corporation and subsidiaries	Associate
Foxsemicon Integrated Technology Inc. and subsidiaries	Associate
Foxstar Technology Co., Ltd.	Associate
Beijing HengYu New Energy Auto Rental Co., Ltd.	Associate
Hangzhou GengDe Electronics Co., Ltd.	Associate
Lingyange Semiconductor, Inc.	Associate
HaiWei Technology (Shenzhen) Co., Ltd.	Associate
Zhoukou Gengde Electronics Co., Ltd.	Associate
Sichuang Cheng Gong Fu Chuang Technology Co., Ltd.	Associate
Maxnerva Technology Services Ltd. and subsidiaries	Associate
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Associate
ShenZhen XiaoHe E-commerce Ltd.	Associate
Beijing Tsinghan Company Limited	Associate
AMAX Engineering Corporation	Associate
FSK L&S (Shanghai) Co., Ltd.	Associate
Hebi Gengde Electronics Co., Ltd.	Associate
Zettmage Solutions, Inc.	Associate
Pollux Technologies, Inc.	Associate
Qingdao New Core Technology Co., Ltd.	Associate
Digiwin Software Co., Ltd.	Associate
Zhong Yang Technology Co., Ltd.	Associate
Linksys Pte. Ltd.	Associate
FSK L&S Co., Ltd.	Associate
Shenzhen Zhong Jian South Environment Co., Ltd.	Associate
Shenzhen Mobile Drive Technology Co., Ltd.	Associate
Mobile Drive Technology Co., Ltd.	Associate
Linksys Trading (Shanghai) Co., Ltd.	Associate
Shenzhen H-tech Co., Ltd.	Associate
Sakai Display Products Corporation	Associate
Linksys Holdings, Inc.	Associate
Linksys USA, Inc.	Associate
Shenzhen Xinrun Fulian Digital Technology Co., Ltd.	Associate
Vossic Technology Co., Ltd.	Associate
Beijing Digital China Management Systems Co., Ltd.	Associate
Shengfeng (Guangzhou) Industrial Investment Partnership	Associate
Sakai SK Holdings Pte. Ltd.	Associate
Sakai GK Partners LP	Associate
Yunjian Hongzhi Electronics (Shanghai) Co., Ltd.	Associate
Kai-Hong Energy Co., Ltd.	Associate
XSemi Corporation	Associate
Foxconn Global Network Corporation	Associate

Names of related parties	Relationship with the Group
Hong Xuan Technology Co., Ltd.	Joint venture
Hunan Fuyuan Intelligent Technology Co., Ltd.	Joint venture
Qingdao Qingyun Hongzhi Industry Investment Development Co., Ltd.	Joint venture
SiliconAuto B.V.	Joint venture
ZF Foxconn Chassis Modules GmbH	Joint venture
Cheng Uei Precision Industry Co., Ltd. and subsidiaries	Other related party
Innolux Corporation and subsidiaries	Other related party
iCare Diagnostics International Co., Ltd.	Other related party
MIH Consortium	Other related party
Giga Solar Materials Corporation's subsidiaries	Other related party
CyberTAN Technology Inc. and subsidiaries	Other related party
YongLin Charity Foundation	Other related party

(2) Significant transactions and balances with related parties

A. Sales

	Three months ended March 31,	
	2025	2024
Sales of goods and services:		
Associates	$ 35,687,713	$ 11,929,657
Other related party	1,516,963	1,383,700
	$ 37,204,676	$ 13,313,357

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

B. Purchases

	Three months ended March 31,	
	2025	2024
Purchases of goods:		
Associates	$ 12,002,717	$ 6,569,397
Other related party	3,712,312	821,084
	$ 15,715,029	$ 7,390,481

Except for those circumstances wherein there are no similar transactions for reference and the prices and payment terms are negotiated by both parties, the Group purchases from the supplier and aforementioned related parties at the prevailing market price. The payment terms given by other vendors and related parties are 45 to 90 days and 30 to 90 days, respectively.

C. Receivables from related parties

	March 31, 2025	December 31, 2024	March 31, 2024
Accounts receivable:			
Associates			
Current	$ 27,432,412	36,563,591	10,625,792
Non-Current	597,780	-	-
Other related party	1,472,384	1,500,302	1,418,049
Less: Allowance for doubtful accounts	(893,034)	(886,502)	(852,525)
	28,609,542	37,177,391	11,191,316
Other receivables - sale of property, plant and equipment:			
Associates	45,337	46,232	58,461
Other related party	-	1,122	-
Other receivables - purchase of materials on behalf of related parties:			
Associates	4,914,493	3,778,906	2,240,195
Other related party	2,593	2,675	2,878
Other receivables - dividends			
Associates	2,836,566	-	2,371,888
Other receivables - disposal of investment:			
Associates	234,203	231,241	338,505
Other receivables - other:			
Associates			
Sakai Display Products Corporation			
Current	-	7,584,296	-
Non-Current	473,233	466,624	-
Others	-	731,389	674,442
	8,506,425	12,842,485	5,686,369
	$ 37,115,967	$ 50,019,876	$ 16,877,685

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

(b) Except for the receivable from SDP, the aforementioned receivables are unsecured and non-interest bearing.

(c) In the first quarter of 2024, the Company entered into a five-year product procurement agreement with an associate, Sakai Display Products Corporation (hereinafter referred to as "SDP"), with a total contract value of $7,543,590 (US$ 246,000 thousand). Based on liquidity, $1,152,493 was shown as “prepayments,” and $6,391,097 was shown as “other non-current assets." In the second quarter of 2024, the prepayment was agreed to be collected in accordance with the agreement entered into by both parties and reclassified to “other receivables - related parties” and “other non-current assets”, respectively, based on the repayment schedule. As of March 31, 2025, the outstanding amount yet to be received from SDP was $473,233.

D. Payables to related parties

	March 31, 2025	December 31, 2024	March 31, 2024
Accounts payable:			
Associates	$ 15,993,586	$ 16,254,387	$ 8,304,285
Other related party	4,823,542	3,991,786	1,312,334
	20,817,128	20,246,173	9,616,619
Other payables - acquisition of property, plant and equipment:			
Associates	179,416	213,216	108,936
Other related party	-	3,191	-
Other payables - procurement of raw materials on behalf of others:			
Associates	13,972,418	10,970,596	651,260
Other related party	133,572	193,427	368
	14,285,406	11,380,430	760,564
	$ 35,102,534	$ 31,626,603	$ 10,377,183

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

E. Contract liabilities

	March 31, 2025	December 31, 2024	March 31, 2024
Associates			
Lingyange Semiconductor, Inc.	$ 479,724	$ 1,303,446	$ 97,999
Others	1,087	4,764	23,728
	$ 480,811	$ 1,308,210	$ 121,727

F. Lease transactions - lessee

(a) The Group leases buildings from associates. Rental contracts are typically made for periods of 1 to 5 years. Rents are paid monthly or quarterly.

(b) For the three months ended March 31, 2025 and 2024, the Group acquired right-of-use assets of $444,848 and $14,607, respectively, from related parties.

(c) Lease liabilities

	March 31, 2025	December 31, 2024	March 31, 2024
Associates	$ 439,765	$ 124,318	$ 192,401
Other related party	978	2,440	3,028
	$ 440,743	126,758	$ 195,429

For the three months ended March 31, 2025 and 2024, the interest expense incurred on lease liabilities were $4,160 and $2,624, respectively.

G. Property transactions:

(a) Acquisition of property, plant and equipment:

	Three months ended March 31,	
	2025	2024
Acquisition of property, plant and equipment:		
Associates	$ 182,558	$ 78,200

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

	Three months ended March 31,			
	2025		2024	
	Proceeds from sale	Loss on disposal	Proceeds from sale	Gain on disposal
Associates	$ 465	$ (26)	$ 867	$ 257

(c) Acquisition of financial assets:

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

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

	Accounts	No. of shares (thousand shares)	Objects	Three months ended March 31, 2025 Proceeds	Gain on disposal
General Interface Solution Holding Limited	Investment accounted using the equity method	4,704	Reco Technology Holding Limited	$ 67,175	$ 695
Ennoconn International Investment Co., Ltd.	"	628	Dudoo Ltd.	25,580	2,027
				$ 92,755	$ 2,722

(e) Acquisition of other assets:

		Three months ended March 31,	
		2025	2024
	Accounts	Consideration	Consideration
Associates	Intangible assets	$ -	$ 9,335

H. Loans to related parties

(a) Receivables from related parties

	March 31, 2025	December 31, 2024	March 31, 2024
Associates	$ 160,970	$ 157,626	$ 155,162

For collaterals, refer to Table 1.

(b) Interest income

	Three months ended March 31,	
	2025	2024
Associates	$ 1,566	$ 1,533

For the three months ended March 31, 2025 and 2024, the interest was recognised at the rate of 4%.

(3) Key management compensation

	Three months ended March 31,	
	2025	2024
Salaries and other short-term employee benefits	$ 198,612	$ 215,491
Post-employment benefits	657	651
Share-based payments	75,574	62,968
	$ 274,843	$ 279,110

8. PLEDGED ASSETS

As of March 31, 2025, December 31, 2024 and March 31, 2024, the book values of the Group's pledged assets are as follows:

Assets	Nature	March 31, 2025	December 31, 2024	March 31, 2024
Time deposits and cash (shown as "current financial assets at amortised cost")	Customs deposits	$ 168,078	$ 196,504	$ 137,850
Restricted deposits (shown as "current financial assets at amortised cost")	Reserve accounts for short-term loans and security for litigation	26,516	164,838	243,792
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	37,118	29,027	21,264
Restricted deposits (shown as "non-current financial assets at amortised cost")	Security deposit for provisional attachment	67,630	30,800	34,200
Buildings and structures	Long-term loans	4,975,632	4,795,787	3,674,841
		$ 5,274,974	$ 5,216,956	$ 4,111,947

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

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

The Group had paid USD 22,734 thousand in 2022 for ordinary shares and USD 30,000 thousand for preferred shares and the corresponding shares obtained were subsequently measured at fair value, and were classified as 'non-current financial assets at fair value through other comprehensive income' and 'non-current financial assets at fair value through profit or loss'.

However, there was a dispute between the Group and Lordstown over the application of the provisions in the investment agreement, and the Group suspended the remaining investments. On June 27, 2023, Lordstown filed for bankruptcy in Delaware Bankruptcy Court in the United States and filed a complaint against the Group. As of the issuance date of the financial statements, the bankruptcy and the appeal procedures of Lordstown were both in progress. The Group had suspended the subsequent negotiation actions. As for the lawsuit filed by

Lordstown, the Group is still unable to predict the result of the litigation and cannot reliably estimate the contingent liabilities.

(2) Commitments-Expenditures contracted for at the balance sheet date but not yet incurred

	March 31, 2025	December 31, 2024	March 31, 2024
Property, plant and equipment	$ 21,800,880	$ 25,236,804	$ 17,147,778
Financial assets at fair value through profit or loss	4,346,473	4,763,426	4,700,494
Financial assets at fair value through other comprehensive income	1,551,571	1,531,949	2,908,261
Investments accounted for using equity method	28,811,000	4,310,169	16,045,788
Business combinations	-	-	-
	$ 56,509,924	$ 35,842,348	$ 40,802,321

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

The Company issued the first unsecured corporate bonds amounting to $8,350,000, as approved by the regulatory authority on April 29, 2025. The capital has been raised and bonds have been issued on OTC on May 9, 2025.

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 2025, the Group's strategy, which was unchanged from 2024, was to maintain the gearing ratio at 70% or below.

(2) Financial instruments

A. Financial instruments by category

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

B. Financial risk management policies

(a) Risk categories:

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

(b) Management objectives:

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

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

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

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

(c) Management system:

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

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

(i) Nature:

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

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

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

(ii) Management:

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

b. As to the exchange rate risk arising from the difference between various functional currencies and the reporting currency in the consolidated financial statements, it is managed by the Corporate Finance.

(iii) The source:

a. USD and TWD:

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

b. USD and RMB:

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

c. USD and CZK

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

(iv) Extent

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

	March 31, 2025							
					Sensitivity analysis			
(Foreign currency: Functional currency)		Foreign currency amount (in thousands)	Exchange rate		Book value (TWD)	Extent of variation		Effect on profit or loss
Financial assets								
Monetary items								
USD : TWD	$	37,593,131	33.21	$	1,248,467,876	5 %	$	62,423,394
USD : RMB		48,955,903	7.2622		1,625,825,536	5 %		81,291,277
USD : CZK		2,137,869	23.0417		70,998,627	5 %		3,549,931
Net effect in consolidated entities with foreign currency								
USD : TWD	$	61,110,399	33.21	$	2,029,476,363			
Financial liabilities								
Monetary items								
USD : TWD	$	43,369,000	33.21	$	1,440,284,500	5 %	$	72,014,225
USD : RMB		41,454,769	7.2622		1,376,712,872	5 %		68,835,644
USD : CZK		2,017,335	23.0417		66,995,694	5 %		3,349,785

	December 31, 2024							
					Sensitivity analysis			
(Foreign currency: Functional currency)		Foreign currency amount (in thousands)	Exchange rate		Book value (TWD)	Extent of variation		Effect on profit or loss
Financial assets								
Monetary items								
USD : TWD	$	44,295,252	32.79	$	1,452,441,312	5 %	$	72,622,066
USD : RMB		53,691,274	7.3225		1,760,536,871	5 %		88,026,844
USD : CZK		2,364,680	24.2136		77,537,862	5 %		3,876,893
Net effect in consolidated entities with foreign currency								
USD : TWD	$	59,263,084	32.79	$	1,943,236,512			
Financial liabilities								
Monetary items								
USD : TWD	$	48,635,623	32.79	$	1,594,762,067	5 %		79,738,103
USD : RMB		47,003,127	7.3225		1,541,232,547	5 %		77,061,627
USD : CZK		1,385,364	24.2136		45,426,089	5 %		2,271,304

	March 31, 2024				
				Sensitivity analysis	
(Foreign currency: Functional currency)	Foreign currency amount (in thousands)	Exchange rate	Book value (TWD)	Extent of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD : TWD	$ 32,614,322	32	$ 1,043,658,316	5 %	$ 52,182,916
USD : RMB	41,977,586	7.2595	1,343,282,764	5 %	67,164,138
USD : CZK	1,971,085	23.4192	63,074,728	5 %	3,153,736
Net effect in consolidated entities with foreign currency					
USD : TWD	$ 56,986,355	32	$ 1,823,563,376		
Financial liabilities					
Monetary items					
USD : TWD	$ 36,261,044	32	$ 1,160,353,401	5 %	$ 58,017,670
USD : RMB	36,810,244	7.2595	1,177,927,808	5 %	58,896,390
USD : CZK	1,370,129	23.4192	43,844,116	5 %	2,192,206

Note: Information relating to monetary assets and liabilities denominated in foreign currencies disclosed by the Group on March 31, 2025, was prepared using data from inter-company transaction within the Group that had not been eliminated. The information on comparative period was prepared and presented by the same logic.

(v) Total exchange loss, including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three months ended March 31, 2025 and 2024 amounted to ($3,283,483) and ($705,532), 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 $964,693 and $946,002 for the three months ended March 31, 2025 and 2024, respectively.

iii. Cash flow and fair value interest rate risk

(i) The Group's interest rate risk arises from long-term loans and short-term loans. Borrowings with floating rates expose the Group to cash flow interest rate risk, but part of the risks are offset by cash and cash equivalents with variable interest rates. Borrowings with fixed rates expose the Group to fair value interest rate risk. The Group's borrowings are mainly fixed and floating interest rates. During the three months ended March 31, 2025 and 2024, the Group’s borrowings at variable rate were mainly denominated in USD and CZK.

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

(iii)If the borrowing interest rate had increased/decreased by 0.25% with all other variables held constant, profit before income tax for the three months March 31, 2025 and 2024 would have decreased/increased by $405,910 and $408,953, respectively. The main factor is that changes in interest expense result from floating-rate borrowings.

(b) Credit risk

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

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

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

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

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

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

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

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

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

	March 31, 2025	December 31, 2024	March 31, 2024
Not past due	$ 1,055,256,380	$ 1,127,956,445	$ 695,883,658
Up to 90 days	6,507,291	13,239,908	15,904,434
91 to 180 days	1,819,758	1,703,727	2,027,524
181 to 270 days	312,654	384,747	852,118
271 to 360 days	542,294	761,317	1,302,311
Over 361 days	14,956,951	14,381,035	15,045,983
	$ 1,079,395,328	$ 1,158,427,179	$ 731,016,028

The above aging analysis is based on days overdue.

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

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

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

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

(iv) As of March 31, 2025, December 31, 2024 and March 31, 2024, the individual provision for impairment of accounts receivable using loss rate methodology or provision matrix is as follows:

March 31, 2025	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.01%~25.8%	0.07%~99.6%	
Total book value	$ 15,116,106	$ 672,366,066	$ 351,564,251	$ 13,570,000	$ 26,778,905	$ 1,079,395,328
Loss allowance	$ 15,116,106	$ 336,183	$ 386,721	$ 491,398	$ 689,760	$ 17,020,168

December 31, 2024	Individual	Group 1	Group 2	Group 3	Group 4	Total
Expected loss rate	100%	0.05%	0.11%	0.01%~29.7%	0.07%~66.7%	
Total book value	$ 14,750,222	$ 688,093,035	$ 404,956,934	$ 14,986,549	$ 35,640,439	$ 1,158,427,179
Loss allowance	$ 14,750,222	$ 344,046	$ 445,453	$ 453,390	$ 1,015,814	$ 17,008,925

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

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

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

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

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

vi. As of March 31, 2025, December 31, 2024 and March 31, 2024, the Group calculated the expected loss rate based on historical overdue repayment to assess other receivables - related parties impairment losses and no allowance for uncollectible accounts was recognised.

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

	2025	2024
At January 1	$ 17,008,925	$ 16,701,504
(Reversal of) provision for impairment loss	(143,961)	1,858,269
Effect of foreign exchange	155,204	361,071
At March 31	$ 17,020,168	$ 18,920,844

(c) Liquidity risk

i. Cash flow forecasting is performed by each operating entity of the Group and aggregated by Corporate Finance. The Corporate Finance monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and, if applicable, external regulatory or legal requirements, for example, currency restrictions.

ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

March 31, 2025	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 44,818,000	$ 49,122,219	$ 151,794,238	$ 65,926,000	$ 311,660,457
Long-term loans	17,899,147	20,313,720	4,592,707	7,306,117	50,111,691
Lease liabilities	7,541,279	7,242,313	12,250,092	11,105,467	38,139,151
	$ 70,258,426	$ 76,678,252	$ 168,637,037	$ 84,337,584	$ 399,911,299

December 31, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Bonds payable	$ 45,682,000	$ 46,204,219	$ 144,020,563	$ 64,824,000	$ 300,730,782
Long-term loans	17,637,799	385,656	25,004,292	7,382,299	50,410,046
Lease liabilities	7,061,892	5,754,830	11,032,104	10,629,820	34,478,646
	$ 70,381,691	$ 52,344,705	$ 180,056,959	$ 82,836,119	$ 385,619,474

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

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

Derivative financial liabilities:

March 31, 2025	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 1,547,695	$ -	$ -	$ -	$ 1,547,695
Cross currency swap contracts	6,997	-	-	-	6,997
	$ 1,554,692	$ -	$ -	$ -	$ 1,554,692

December 31, 2024	Less than 1 year	Between 1 to 2 years	Between 2 to 5 years	Over 5 years	Total
Forward exchange contracts	$ 4,247,392	$ -	$ -	$ -	$ 4,247,392
Cross currency swap contracts	197,041	-	-	-	197,041
	$ 4,444,433	$ -	$ -	$ -	$ 4,444,433

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

(3) Fair value information

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

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

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in listed stocks during the lock-up period, convertible corporate bonds payable, most of the derivative instruments is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's equity investment, convertible corporate bonds payable and beneficiary certificates without active market is included in Level 3.

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

C. Financial instruments not measured at fair value:

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

	March 31, 2025			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 311,660,457	$ -	$ 299,720,965	$ -

	December 31, 2024			
		Fair Value		
	Book Value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 300,730,782	$ -	$ 288,094,625	$ -

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

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

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

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at March 31, 2025, December 31, 2024 and March 31, 2024 is as follows:

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

March 31, 2025	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 732,185	$ 1,271,975	$ 846,284	$ 2,850,444
Debt instruments	-	-	3,695,222	3,695,222
Beneficiary certificates	124,857	729,216	84,468,028	85,322,101
Derivatives	-	5,572,552	227,787	5,800,339
Derivative financial assets for hedging	-	78,705	-	78,705
Financial assets at fair value through other comprehensive income				
Equity instruments	80,435,871	2,169,536	11,013,424	93,618,831
Accounts receivable expected factoring	-	236,407,350	-	236,407,350
Total	$ 81,292,913	$246,229,334	$100,250,745	$427,772,992
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (1,554,692)	$ -	$ (1,554,692)

December 31, 2024	Level 1	Level 2	Level 3	Total
Assets:				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$ 710,779	$ 1,157,915	$ 648,003	$ 2,516,697
Debt instruments	-	-	3,523,794	3,523,794
Beneficiary certificates	125,670	818,122	82,950,199	83,893,991
Derivatives	-	9,161,663	-	9,161,663
Derivative financial assets for hedging	-	15,496	-	15,496
Financial assets at fair value through other comprehensive income				
Equity instruments	85,449,361	651,401	12,138,560	98,239,322
Accounts receivable expected factoring	-	180,185,069	-	180,185,069
Total	$ 86,285,810	$191,989,666	$ 99,260,556	$377,536,032
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (4,444,433)	$ -	$ (4,444,433)

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

March 31, 2024	Level 1	Level 2	Level 3	Total
Liabilities:				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ (2,590,832)	$ -	$ (2,590,832)

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

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

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

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

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

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

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

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

E. For the three months ended March 31, 2025 and 2024, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the three months ended March 31, 2025 and 2024:

	2025		2024	
At January 1	$	99,260,556	$	94,938,791
Gains recognised in profit or loss		3,724,358		966,333
Losses recognised in other comprehensive income or loss		(1,216,622)		(343,560)
Acquired during the period		454,110		704,601
Sold during the period		(9,867)		(118,786)
Investment cost refund		(3,320,316)		(1,678,248)
Effect of exchange rate changes		1,358,526		3,808,550
At March 31	$	100,250,745	$	98,277,681

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

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

	Fair value at March 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,254,665	Market comparable companies	Revenue multiple	0.56~4.66 (4.12)	The higher the revenue multiple, net value multiple, value to NIAT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.25~9.57 (2.62)	
			Discount for lack of marketability	16.00%~37.00% (24.45%)	
			Value to NIAT multiple	0.19~15.18 (2.78)	
			Implied equity value multiple	17.93	
	$ 1,341,450	Stock value in complex capital structure	Discount for lack of marketability	20.00%~37.00% (26.14%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	28.28%~107.15% (48.19%)	
			Revenue multiple	1.29~81.06 (27.25)	
			Net value multiple	0.86~31.83 (7.84)	
			Value to NIAT multiple	0.43~18.05 (12.63)	
	$ 1,958,952	Net assets value	Discount for lack of marketability	18.00%~32.00% (21.48%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 578,868	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 6,725,773	Recent non-active market price	Not applicable	Not applicable	Not applicable

	Fair value at March 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	$ 60,270,422	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.27%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 22,969,232	Stock value in complex capital structure	Discount for lack of marketability	1.65%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	25.67%	
	$ 1,228,374	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preferred stock	$ 3,695,222	Stock value in complex capital structure	Discount for lack of marketability	19.00%~30.00% (20.89)%	The higher the expected equity value volatility, net value multiple and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	48.48%~73.78% (51.23)%	
			Net value multiple	1.78~13.07 (2.86)	
			Revenue multiple	1.25	
Derivative debt instrument:					
Convertible corporate bonds	$ 227,787	Stock value in complex capital structure	Discount for lack of marketability	27.00%	The higher the expected equity value volatility and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	42.49%	
			Revenue multiple	1.90	

	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 1,365,400	Market comparable companies	Revenue multiple	0.20~16.69 (4.12)	The higher the revenue multiple, net value multiple, value to NIAT multiple, value to EBIT multiple and implied equity value multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Net value multiple	0.25~9.57 (3.02)	
			Discount for lack of marketability	16.00%~37.00% (24.77%)	
			Value to NIAT multiple	0.19~15.18 (3.80)	
			Value to EBIT multiple	85.40	
			Implied equity value multiple	17.93	

	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares	$ 1,206,013	Stock value in complex capital structure	Discount for lack of marketability	16.00%~38.00% (27.98%)	The higher the expected equity value volatility, revenue multiple, net value multiple and value to NIAT multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	25.00%~107.15% (45.25%)	
			Revenue multiple	1.29~6.18 (5.54)	
			Net value multiple	0.86~20.21 (6.59)	
			Value to NIAT multiple	0.43~21.85 (17.92)	
	$ 2,602,026	Net assets value	Discount for lack of marketability	13.00%~32.00% (20.33%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 412,822	Market price method	Discount for lack of marketability	60.00%	The higher the discount for lack of marketability, the lower the fair value.
	$ 7,200,302	Recent non-active market price	Not applicable	Not applicable	Not applicable
Venture capital shares and private equity fund investment	$ 56,673,268	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.24%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 25,064,709	Stock value in complex capital structure	Discount for lack of marketability	1.34%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	25.93%	
	$ 1,212,222	Recent non-active market price	Not applicable	Not applicable	Not applicable
Non-derivative debt instrument:					
Unlisted shares - Preferred stock	$ 501,346	Stock value in complex capital structure	Discount for lack of marketability	21.00%	The higher the expected equity value volatility, net value multiple and revenue multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	44.43%	
			Net value multiple	19.85	
			Revenue multiple	1.31	

	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Unlisted shares - Preferred stock	$ 3,022,448	Market approach	Discount for lack of marketability	21.40%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	42.57%	

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

	Fair value at March 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Venture capital shares and private equity fund investment	$ 56,179,168	Net assets value	Discount for lack of marketability	1.85%~8.48% (5.33%)	The higher the discount for lack of marketability, the lower the fair value.
	$ 29,503,968	Stock value in complex capital structure	Discount for lack of marketability	1.02%	The higher the expected equity value volatility, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
			Expected equity value volatility	20.36%	
	$ 912,121	Recent non-active market price	Not applicable	Not applicable	Not applicable

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

			March 31, 2025			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	$ 956,254	$ (956,254)	$ 65,218	$ (65,218)

			December 31, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	$ 859,802	$ (859,802)	$ 75,375	$ (75,375)

			March 31, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument and beneficiary certificates	Discount for lack of control and marketability	±1%	$ 895,388	$ (895,388)	$ 61,726	$ (61,726)

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Refer to table 1.

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

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

D. Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more: Refer to table 4.

E. Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more: Refer to table 5.

F. Significant inter-company transactions during the reporting periods: Refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 7.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 8.

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

14. SEGMENT INFORMATION

(1) General information

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

The Group segregates group systems from both a customer service and product perspective. Each segment's performance is assessed based on the operating results of different group systems in the consolidated financial statements reported for review by the chief operating decision maker.

(2) Measurement of segment information

The chief operating decision maker assesses performance and allocates resources of the operating segments based on each operating segment's revenue and operating income after adjusting the internal costs and allocated expenses. Except for the recognition of internal costs which shall be in accordance with the Group's related internal calculation basis, the operating segments' accounting policies are the same as disclosed in Note 4.

In accordance with IFRS No. 8, “Operating Segments”, the Group has determined the operating segments and reportable operating segments. Operating segments which have met certain quantitative threshold are disclosed individually or aggregately as reportable operating segments depending on whether the segments have similar economic characteristics and the aggregation meets the core principal of the standard; other segments which have not met the quantitative threshold are included in ‘all other segments’. When deciding on an aggregate disclosure, the criteria for consideration include: (1) the nature of the products and services; (2) the nature of the production process; (3) the customer types or categories of the products or services; and (4) the methods used to distribute its products or provide its services. The Group has identified the Hon Hai parent group, FII subgroup and FIH subgroup as reportable segments.

(3) Segment information

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

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

Three months ended March 31, 2025 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 938,173	$ 719,235	$ 28,840	$ 35,965	$ (77,897)	$ 1,644,316
Internal revenue	23,698	2,740	4,616	3,046	(34,100)	-
Operating revenue	$ 961,871	$ 721,975	$ 33,456	$ 39,011	$ (111,997)	$ 1,644,316
Depreciation and amortisation	$ 12,373	$ 8,524	$ 1,040	$ 2,247	$ (822)	$ 23,362
Segment operating income (loss)	$ 17,933	$ 27,026	$ (42)	$ 598	$ 985	$ 46,500

Three months ended March 31, 2024 (in millions)	Hon Hai parent group	FII subgroup	FIH subgroup	Others	Elimination	Consolidation
External revenue	$ 836,557	$ 516,725	$ 25,052	$ 28,799	$ (83,141)	$ 1,323,992
Internal revenue	18,175	2,867	6,340	2,583	(29,965)	-
Operating revenue	$ 854,732	$ 519,592	$ 31,392	$ 31,382	$ (113,106)	$ 1,323,992
Depreciation and amortisation	$ 12,196	$ 5,617	$ 1,016	$ 1,720	$ (499)	$ 20,050
Segment operating income (loss)	$ 15,854	$ 19,655	$ (646)	$ 822	$ 1,066	$ 36,751

The descriptions for the above group systems are as follows:

Hon Hai parent group: It includes the Company and subsidiaries except for the subsidiaries included in the following subgroups.

FII subgroup: It includes Foxconn Industrial Internet Co., Ltd. (a listed company in the Shanghai Stock Exchange) and its consolidated subsidiaries.

FIH subgroup: It includes FIH Mobile Limited (a listed company in the Hong Kong Exchange) and its consolidated subsidiaries.

Others: It includes other listed subsidiaries and its subsidiaries.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Loans to others

March 31, 2025

Table 1

Expressed in thousands of TWD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2025	Balance at March 31, 2025	Actual amount drawn down	Interest rate (%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
0	Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Other Receivables	Y	$ 5,000,000	$ 5,000,000	$ -	N/A	2	$ -	Business operation	$ -	None	$ -	$ 164,185,990	$ 656,743,962	Note 1
1	Fujin Precision Industrial (Jincheng) Co., Ltd.	Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd.	Other Receivables	Y	571,625	571,625	571,625	2.42	2	-	Business operation	-	None	-	68,393,421	136,786,842	Note 3
2	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Dongying PV Technology Co., Ltd.	Other Receivables	Y	239,136	-	-	N/A	2	-	Business operation	-	None	-	108,620,681	217,241,361	Note 3
3	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	FuYang Soleros Technology (Nanyang) Co., Ltd.	Other Receivables	Y	1,534,080	-	-	N/A	2	-	Business operation	-	None	-	367,067,345	734,134,690	Note 3
4	AFE, Inc.	iCana Inc.	Other Receivables	Y	146,124	146,124	146,124	5.99	2	-	Business operation	-	None	-	2,150,574	4,301,147	Note 3
5	Bon Shin International Investment Co., Ltd.	iCana Ltd.	Other Receivables	Y	266,400	266,400	266,400	2.15	2	-	Business operation	-	None	-	2,874,241	11,496,964	Note 2
5	Bon Shin International Investment Co., Ltd.	PowerX Semiconductor Corporation	Other Receivables	Y	1,000,000	1,000,000	400,000	2.15	2	-	Business operation	-	None	-	2,874,241	11,496,964	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2025	Balance at March 31, 2025	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
6	Foxconn (Far East) Limited	Zettmage Technologies Japan Inc.	Other Receivables	Y	$ 4,899	$ 4,899	$ 4,899	0.00	2	$ -	Business operation	$ -	None	$ -	$3,416,507,146	$6,833,014,292	Note 3
6	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	Other Receivables	Y	498,150	498,150	498,150	0.00	2	-	Business operation	-	None	-	3,416,507,146	6,833,014,292	Note 3
6	Foxconn (Far East) Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	Other Receivables	Y	730,620	730,620	730,620	0.00	2	-	Business operation	-	None	-	3,416,507,146	6,833,014,292	Note 3
7	Foxconn Hon Hai Technology India Mega Development Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	554,885	-	-	N/A	2	-	Business operation	-	None	-	50,442,068	50,442,068	Note 3
8	Foxconn SA B.V.	Foxconn Rus, LLC	Other Receivables	Y	11,604	11,604	11,604	6.60	2	-	Business operation	-	None	-	591,366	1,182,732	Note 3
9	Foxconn Singapore Pte Ltd	Yuzhan Technology (India) Private Limited	Other Receivables	Y	7,383,400	7,383,400	7,383,400	6.80	2	-	Business operation	-	None	-	252,577,148	505,154,296	Note 3
10	PCE Technology de Juarez S.A. de C.V.	PCE Paragon Solutions (Mexico) S.A. de C.V.	Other Receivables	Y	597,780	597,780	597,780	5.00	2	-	Business operation	-	None	-	30,620,948	61,241,896	Note 3
11	Smart Technologies Corporation	Smart Technologies ULC	Other Receivables	Y	838,553	838,553	838,553	4.28	2	-	Business operation	-	None	-	2,155,404	4,310,807	Note 3
12	Smart Technologies Inc.	Smart Technologies ULC	Other Receivables	Y	5,628,138	5,628,138	5,628,138	0.00~ 5.00	2	-	Business operation	-	None	-	19,488,125	32,480,209	Note 3

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2025	Balance at March 31, 2025	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			
13	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Other Receivables	Y	$ 3,201,100	$ 3,201,100	$ 3,201,100	2.170~ 2.415	2	$ -	Business operation	$ -	None	$ -	$ 61,279,463	$ 122,558,927	Note 3
14	Fuding Electronic Technology (Jiashan) Co., Ltd.	Shanghai Foxconn Co., Ltd.	Other Receivables	Y	3,694,920	3,521,210	3,521,210	1.65~ 2.50	2	-	Business operation	-	None	-	84,685,075	169,370,150	Note 3
14	Fuding Electronic Technology (Jiashan) Co., Ltd.	Beijing HengYu New Energy Auto Rental Co., Ltd.	Other Receivables	Y	160,970	160,970	160,970	4.00	2	-	Business operation	-	None	-	4,234,254	16,937,015	Note 3
15	Ur Materials Industry (Shenzhen) Co., Ltd.	Guangzhou Ur Materials Technology Co., Ltd.	Other Receivables	Y	64,022	64,022	64,022	3.11	2	-	Business operation	-	None	-	3,729,730	7,459,460	Note 3
16	Bharat FIH Limited	WOWTEK Technology India Private Limited	Other Receivables	Y	971,500	971,500	582,900	7.11~ 7.16	2	-	Business operation	-	None	-	23,425,966	46,851,931	Note 4
17	FIH Mobile Limited	Chief Expertise Limited	Other Receivables	Y	3,645,116	3,645,116	3,645,116	0.00	2	-	Business operation	-	None	-	4,848,579	19,394,318	Note 4
17	FIH Mobile Limited	TNS Limited	Other Receivables	Y	3,160,512	3,160,512	3,160,512	0.00	2	-	Business operation	-	None	-	4,848,579	19,394,318	Note 4
17	FIH Mobile Limited	Wonderful Stars Pte. Ltd.	Other Receivables	Y	1,130,502	1,130,502	1,130,502	0.00	2	-	Business operation	-	None	-	4,848,579	19,394,318	Note 4
18	Honxun Electrical Industry (Hangzhou) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	135,360	-	-	N/A	2	-	Business operation	-	None	-	20,794,772	41,589,543	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2025	Balance at March 31, 2025	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			
18	Honxun Electrical Industry (Hangzhou) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	$ 2,698,070	$ 2,698,070	$ 2,698,070	2.345~ 2.415	2	$ -	Business operation	$ -	None	$ -	$ 20,794,772	$ 41,589,543	Note 4
19	FIH Precision Component (Beijing) Co., Ltd.	FIH (TianJin) Precision Industry Co., Ltd.	Other Receivables	Y	137,190	137,190	137,190	2.35	2	-	Business operation	-	None	-	15,881,986	31,763,971	Note 4
19	FIH Precision Component (Beijing) Co., Ltd.	TNS Mobile (Beijing) Co., Ltd.	Other Receivables	Y	1,188,980	1,188,980	1,188,980	2.35	2	-	Business operation	-	None	-	15,881,986	31,763,971	Note 4
19	FIH Precision Component (Beijing) Co., Ltd.	Futaijing Precision Electronics (Beijing) Co., Ltd.	Other Receivables	Y	457,300	457,300	457,300	2.35	2	-	Business operation	-	None	-	15,881,986	31,763,971	Note 4
19	FIH Precision Component (Beijing) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	3,292,560	3,292,560	3,292,560	2.42	2	-	Business operation	-	None	-	15,881,986	31,763,971	Note 4
20	FIH Precision Electronics (Langfang) Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	6,676,580	6,676,580	6,676,580	2.35	2	-	Business operation	-	None	-	28,158,158	56,316,316	Note 4
21	Guizhou FIH Precision Electronics Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Other Receivables	Y	2,515,150	2,515,150	2,515,150	2.35	2	-	Business operation	-	None	-	5,431,331	10,862,663	Note 4
22	FIT Voltaira Autokabel Gruppe GmbH	Auto Kabel of North America Inc.	Other Receivables	Y	1,978,350	1,978,350	1,798,500	5.40	2	-	Business operation	-	None	-	18,181,333	36,362,666	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2025	Balance at March 31, 2025	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
23	FIT Voltaira Group GmbH	FIT Voltaira Morocco SARL	Other Receivables	Y	$ 593,505	$ 593,505	$ 593,505	5.90	2	$ -	Purchase equipment/ Business operation	$ -	None	$ -	$ 4,331,977	$ 8,663,955	Note 5
24	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Autokabel Gruppe GmbH	Other Receivables	Y	830,250	830,250	830,250	5.52	2	-	Business operation	-	None	-	20,339,768	40,679,537	Note 5
24	Foxconn Interconnect Technology Singapore Pte. Ltd.	FIT Voltaira Group GmbH	Other Receivables	Y	664,200	664,200	664,200	5.52	2	-	Business operation	-	None	-	20,339,768	40,679,537	Note 5
24	Foxconn Interconnect Technology Singapore Pte. Ltd.	Sound Solutions (Hong Kong) Co., Limited	Other Receivables	Y	709,034	709,034	709,034	5.52	2	-	Business operation	-	None	-	20,339,768	40,679,537	Note 5
25	Foxconn OE Technologies Singapore Pte. Ltd.	Foxconn Interconnect Technology Singapore Pte. Ltd.	Other Receivables	Y	664,200	664,200	664,200	0.00	2	-	Business operation	-	None	-	724,818	1,449,636	Note 5
26	Fuding Precision Component (Shenzhen) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,611,983	1,611,983	1,611,983	3.10	2	-	Business operation	-	None	-	3,808,487	7,616,974	Note 5
27	Fuyu Electronical Technology (Huaian) Co., Ltd.	Sound Solutions (Zhenjiang) International Co., Ltd.	Other Receivables	Y	1,287,300	1,287,300	1,287,300	3.10~ 3.45	2	-	Business operation	-	None	-	3,257,674	6,515,348	Note 5

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2025	Balance at March 31, 2025	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	Jusda Supply Chain Management International Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Other Receivables	Y	$ 1,646,280	$ 1,646,280	$ 1,646,280	2.50	2	$ -	Business operation	$ -	None	$ -	$ 2,770,266	$ 11,081,062	Note 6
28	Jusda Supply Chain Management International Co., Ltd.	Guangxi Yuchi Zhilian Technology Co., Ltd.	Other Receivables	Y	315,420	182,920	182,920	2.80	2	-	Business operation	-	None	-	2,770,266	11,081,062	Note 6
29	Foxconn Technology (India) Private Limited	Yuzhan Technology (India) Private Limited	Other Receivables	Y	993,128	-	-	N/A	2	-	Purchase equipment/ Business operation	-	None	-	216,165,373	360,275,622	Note 7、Note 8
30	IPL International Limited	Focus PC Enterprises Limited	Other Receivables	Y	12,672,936	12,672,936	12,672,936	0.00	2	-	Business operation	-	None	-	216,165,373	360,275,622	Note 7
30	IPL International Limited	Cloud Network Technology Kft.	Other Receivables	Y	23,545,890	23,545,890	22,881,690	0.0000~ 6.1496	2	-	Business operation	-	None	-	216,165,373	360,275,622	Note 7
30	IPL International Limited	Foxconn CZ S.R.O.	Other Receivables	Y	13,284,000	13,284,000	6,642,000	0.00	2	-	Business operation	-	None	-	216,165,373	360,275,622	Note 7
30	IPL International Limited	Ingrasys Technology Mexico S.A. de C.V.	Other Receivables	Y	3,832,434	3,832,434	3,593,322	0.00	2	-	Purchase equipment/ Business operation	-	None	-	216,165,373	360,275,622	Note 7
30	IPL International Limited	Likom de Mexico S.A. de C.V.	Other Receivables	Y	664,200	664,200	109,593	0.00	2	-	Business operation	-	None	-	216,165,373	360,275,622	Note 7
31	Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Other Receivables	Y	6,859,500	6,859,500	6,859,500	2.17	2	-	Business operation	-	None	-	216,165,373	360,275,622	Note 7

Note 1: The ceiling on total loans granted by the Company to all parties is 40% of the net assets value of the Company; the ceiling on single loan granted by the Company to all parties is 10% of the net assets value of Company. The Company provides loans to Hyield Venture Capital Co., Ltd., Bon Shin International Investment Co., Ltd., Hon Chi International Investment Co., Ltd., Hon Yuan International Investment Co., Ltd., and Lin Yih International Investment Co., Ltd., with a shared limit no more than NT$5 billion. Hyield Venture Capital Co., Ltd. acts as the representative of the borrower to disclose. When the Company actually grants loans to, the actual amount of loans will be disclosed.

Note 2: The ceiling on total loans granted by a domestic subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by a domestic subsidiary to all parties is 10% of the net assets value of lender.

Note 3: The policy for loans granted mutually between overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by an overseas subsidiary to all overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single overseas subsidiary is 200% of the net assets value of lender. The ceiling on total loans granted by an overseas subsidiary to all parties is 40% of the net assets value of lender; the ceiling on single loan granted by an overseas subsidiary to all parties is 10% of the net assets value of lender. The policy for loans granted by Smart Technologies Corp. is as follows: ceiling on total loans to all parties is 400% of the Company's net assets; limit on loans to a single party is 200% of the Company's net assets. The policy for loans granted by Smart Technologies Inc. is as follows: ceiling on total loans to all parties is 1000% of the Company's net assets; limit on loans to a single party is 600% of the Company's net assets. The policy for loans granted by Foxconn Hon Hai Technology India Mega Development Private Limited is as follows: ceiling on total loans to all parties is 60% of the Company's net assets; the limit on loans to a single party is 60% of the Company's net assets.

Note 4: The policy for loans granted by FIH Mobile Limited and its subsidiaries is as follows: ceiling on total loans to all parties is 40% of the net assets value of FIH Mobile Limited; limit on loans to a single party is 10% of the net assets value of FIH Mobile Limited. The policy for loans granted by overseas subsidiaries of which FIH Mobile Limited directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

Note 5: 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. The policy for loans granted by overseas subsidiaries of which Foxconn Interconnect Technology Limited directly or indirectly holds 100% of their voting shares loan to Foxconn Interconnect Technology Limited is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender. The policy for loans granted by FIT Voltaira Group GmbH, and FIT Voltaira Autokabel Gruppe GmbH (De) are as follows: ceiling on total loans to all parties is 400% of the Company's net assets; limit on loans to a single party is 200% of the Company's net assets.

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 40% of the net assets value of lender; limit on loans to a single party is 10% of the net assets value of lender. The policy for loans granted by overseas subsidiaries of which Jusda Supply Chain Management International Co., Ltd. directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 400% of the net assets value of lender; limit on loans granted by a subsidiary to a single party is 200% of the net assets value of lender.

Note 7: The policy for loans granted by subsidiaries of which Foxconn Industrial Internet Co., Ltd. (FII) directly or indirectly holds 50% of their voting shares is as follows: ceiling on total loans granted by subsidiaries is 40% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 20% of the net assets value of FII. The policy for loans granted by overseas subsidiaries (outside Taiwan) of which Foxconn Industrial Internet Co., Ltd.(FII) directly or indirectly holds 100% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 50% of the net assets value of FII; limit on loans granted by a subsidiary to a single party is 30% of the net assets value of FII. The policy for loans granted by subsidiaries of FII loan to FII is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 40% of the net assets value of lender. The policy for loans granted by the subsidiaries of FII to subsidiaries of which FII directly or indirectly holds more than 50% of their voting shares or subsidiaries of which lender directly or indirectly holds more than 50% of their voting shares is as follows: ceiling on total loans granted by overseas subsidiaries is 40% of the net assets value of lender; limit on loans granted by an overseas subsidiary to a single party is 20% of the net assets value of lender.

Note 8: Yuzhan Technology (India) Private Limited had settled the actual drawdown amount of Foxconn Technology (India) Private Limited on March 24, 2025. The above table was announced based on situations on the repayment date. Subsequently, Yuzhan Technology (India) Private Limited became a wholly-owned subsidiary of Hon Hai due to an equity transaction on March 27, 2025.

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Provision of endorsements and guarantees to others

March 31, 2025

Table 2

Expressed in thousands of TWD
(Except as otherwise indicated)

		Party being endorsed/guaranteed													
No.	Endorser/ guarantor	Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2025	Outstanding endorsement/ guarantee amount at March 31, 2025	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
0	Hon Hai Precision Industry Co., Ltd.	AFE, Inc.	2	$ 820,929,952	$ 36,489,488	$ 36,489,488	$ 36,489,488	$ -	2.22	$ 1,641,859,904	Y	N	N	4、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn EV System LLC	2	820,929,952	6,475,950	6,475,950	6,475,950	-	0.39	1,641,859,904	Y	N	N	4、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	2	820,929,952	156,087,000	156,087,000	63,431,100	-	9.51	1,641,859,904	Y	N	N	4、6、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Slovakia, spol. s r.o.	2	820,929,952	5,395,500	5,395,500	359,700	-	0.33	1,641,859,904	Y	N	N	4、13
0	Hon Hai Precision Industry Co., Ltd.	Competition Team Technologies Limited	2	820,929,952	9,963,000	9,963,000	9,963,000	-	0.61	1,641,859,904	Y	N	N	4、6、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	2	820,929,952	39,228,000	31,549,500	15,442,650	-	1.92	1,641,859,904	Y	N	N	4、7、13

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2025	Outstanding endorsement/ guarantee amount at March 31, 2025	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.	eCMMS Precision Singapore Pte. Ltd.	2	$ 820,929,952	$ 8,314,486	$ 8,314,486	$ 8,314,486	$ -	0.51	$ 1,641,859,904	Y	N	N	4、7、8、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	2	820,929,952	564,323	273,418	273,418	-	0.02	1,641,859,904	Y	N	N	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	2	820,929,952	3,435	-	-	-	0.00	1,641,859,904	Y	N	Y	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	2	820,929,952	253,993	181,247	181,247	-	0.01	1,641,859,904	Y	N	Y	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn CZ S.R.O.	2	820,929,952	116,330	116,330	116,330	-	0.01	1,641,859,904	Y	N	N	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Technology CZ S.R.O.	2	820,929,952	2,648	2,089	2,089	-	0.00	1,641,859,904	Y	N	N	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	2	820,929,952	6,217	6,217	6,217	-	0.00	1,641,859,904	Y	N	N	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology USA Inc.	2	820,929,952	88,538	88,538	88,538	-	0.01	1,641,859,904	Y	N	N	4、8、13

No.	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2025	Outstanding endorsement/ guarantee amount at March 31, 2025	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.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	2	$ 820,929,952	$ 101,777	$ 101,777	$ 101,777	$ -	0.01	$ 1,641,859,904	Y	N	Y	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	2	820,929,952	36,658	15,240	15,240	-	0.00	1,641,859,904	Y	N	Y	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	2	820,929,952	1,859	-	-	-	0.00	1,641,859,904	Y	N	Y	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Ingrasys Technology Inc.	2	820,929,952	4,894,536	152,056	152,056	-	0.01	1,641,859,904	Y	N	N	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	820,929,952	164,883,422	164,883,422	9,778,951	-	10.04	1,641,859,904	Y	N	N	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Cloud Network Technology USA Inc.	2	820,929,952	365,678	217,680	217,680	-	0.01	1,641,859,904	Y	N	N	4、8、13
0	Hon Hai Precision Industry Co., Ltd.	Fuyu properties (Shanghai) Co., Ltd.	2	820,929,952	2,589,585	2,589,585	2,589,585	-	0.16	1,641,859,904	Y	N	Y	4、13
1	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Lankao YuFu Precision Technology Co., Ltd.	3	183,533,673	130,758	119,355	119,355	-	0.01	183,533,673	N	N	Y	5、13

No.	Endorser/ guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2025	Outstanding endorsement/ guarantee amount at March 31, 2025	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
2	Jusda International Limited	Jusda Europe S.R.O.	2	$ 11,994,334	$ 374,999	$ 374,999	$ 374,999	$ -	0.02	$ 11,994,334	N	N	N	10、13
2	Jusda International Limited	Jusda Supply Chain Management Mexico S. de R.L. de C.V.	2	11,994,334	415,125	415,125	415,125	-	0.03	11,994,334	N	N	N	10、13
3	Smart Technologies Inc.	Smart Technologies ULC	3	328,371,981	1,494,450	1,494,450	-	-	0.09	820,929,952	N	N	N	5、13
4	Foxconn Industrial Internet Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	2	360,275,622	83,025,000	83,025,000	16,605,000	-	5.06	720,551,244	N	N	N	11、13
5	FIH Mobile Limited	FIH (Hong Kong) Limited	2	48,485,794	9,963,000	9,963,000	-	-	0.61	48,485,794	N	N	N	12、13
6	FIH Mexico Industry S.A. de C.V.	FIH (Hong Kong) Limited	3	3,363,341	1,145,418	-	-	-	0.00	6,726,681	N	N	N	12、13
7	S&B Industry, Inc.	FIH (Hong Kong) Limited	3	2,767,581	820,500	-	-	-	0.00	5,535,162	N	N	N	12、13
8	Great Promote Limited	FIH (Hong Kong) Limited	3	145,130	131,280	-	-	-	0.00	290,259	N	N	N	12、13
9	Extra High Enterprises Limited	FIH (Hong Kong) Limited	3	815,447	283,893	-	-	-	0.00	1,630,894	N	N	N	12、13
10	Foxconn (Far East) Limited	Foxconn Slovakia, spol. s r.o.	3	1,708,253,573	9,963,000	9,963,000	-	-	0.61	1,708,253,573	N	N	N	5、9、13
10	Foxconn (Far East) Limited	eCMMS Precision Singapore Pte. Ltd.	3	1,708,253,573	4,903,500	-	-	-	0.00	1,708,253,573	N	N	N	5、9、13

No.	Endorser/ guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2025	Outstanding endorsement/ guarantee amount at March 31, 2025	Actual amount drawn down	Amount of endorsements /guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company (%)	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements /guarantees by parent company to subsidiary	Provision of endorsements /guarantees by subsidiary to parent company	Provision of endorsements /guarantees to the party in Mainland China	Footnote
10	Foxconn (Far East) Limited	Foxconn Singapore Pte Ltd	3	$1,708,253,573	$ 2,133,300	$ -	$ -	$ -	0.00	$ 1,708,253,573	N	N	N	5、9、13
10	Foxconn (Far East) Limited	Foxteq Singapore Pte. Ltd.	3	1,708,253,573	1,982,328	-	-	-	0.00	1,708,253,573	N	N	N	5、9、13

Note 1: Having business relationship.

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

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

Note 4: The total endorsements and guarantees of the Company to others should not be in excess of the Company’s net assets, and for a single party should not be in excess of 50% of the Company’s net assets. The total endorsements and guarantees of the Company and its subsidiaries to others as a whole should not be in excess of the Company’s net assets, and for a single enterprise should not be in excess of 50% of the Company’s net assets. The endorsements and guarantees of the Company’s domestic subsidiaries should not be in excess of 100% of the endorser/guarantor's net assets for a single party, and the total amount of endorsements and guarantees should not be in excess of 100% of the endorser/guarantor's net assets.

Note 5: The total endorsements and guarantees of overseas subsidiaries of which the Company directly or indirectly holds 100% of their voting shares to others should not be in excess of 100% the endorser/guarantor's net assets, and for a single party should not be in excess of 100% of the endorser/guarantor's net assets. The total endorsements and guarantees of Smart Technologies Inc. to others should not be in excess 50% of the Company’s net assets, and for a single party should not be in excess of 20% of the Company’s net assets.

Note 6: Foxconn (Far East) Limited, Competition Team Technologies Limited, Foxconn Singapore Pte Ltd, eCMMS Precision Singapore Pte. Ltd. and Falcon Precision Trading Pte. Ltd. issued bands denominated in foreign currencies through Medium Term Note (MTN) Program, and share the guaranteed amount of US$5 billion provided by Hon Hai. The above shared guaranteed amount has been separately disclosed for debts that have been drawn down. The remaining unused shared guaranteed amount is included in the calculations and disclosures of Foxconn (Far East) Limited.

Note 7: Three corporations including Foxconn Singapore Pte Ltd, eCMMS Precision Singapore Pte. Ltd., and Falcon Precision Trading Pte. Ltd. jointly applied for a syndicated credit facility, sharing the limit of guarantees on Hon Hai of USD 1.2 billion. Currently, Foxconn Singapore Pte Ltd. acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

Note 8: Cloud Network Technology Singapore Pte. Ltd., Cloud Network Technology USA Inc., eCMMS Precision Singapore Pte. Ltd., Foxconn CZ S.R.O., Foxconn European Manufacturing Services S.R.O., Foxconn Technology CZ S.R.O., Ingrasys (Singapore) Pte. Ltd., Ingrasys Technology USA Inc., Shenzhen Fulian Fugui Precision Industry Co., Ltd., BaiChang Technology Service (Tianjin) Co., Ltd., Fulian Cloud Computing (TianJin) Co., Ltd., Fulian Precision Electronics (Tianjin) Co., Ltd., Ingrasys Technology Inc., HongFuTai Precision Electronics (YanTai) Co., Ltd., Hongfujin Precision Industry (Wuhan) Co., Ltd., totalling 15 legal entities, jointly applied for credit line for purchasing products from suppliers, and share the guaranteed amount of US$5 billion provided by Hon Hai. The above shared guaranteed amount has been separately disclosed for debts that have been drawn down. The remaining unused shared guaranteed amount is included in the calculations and disclosures of Cloud Network Technology Singapore Pte. Ltd.

Note 9: The debts of Foxconn Singapore Pte Ltd, Foxconn Slovakia, spol. s r.o., Competition Team Ireland Ltd., eCMMS Precision Singapore Pte. Ltd., Foxconn Infinite Pte. Ltd., Foxteq Singapore Pte. Ltd. at BMG Bank are covered under a shared guaranteed amount of US$0.3 billion provided by Foxconn (Far East) Limited. The above shared guaranteed amount has been separately disclosed for debts that have been drawn down. The remaining unused shared guaranteed amount is included in the calculations and disclosures of Foxconn Slovakia, spol. s r.o.

Note 10:The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. to others should not be in excess of its net assets, and for a single party should not be in excess of its net assets. The total endorsements and guarantees of Jusda Supply Chain Management International Co., Ltd. and its subsidiary to others should not be in excess of the endorser/guarantor’s net assets, and for a single party should not be in excess of the endorser/guarantor’s net assets.

Note 11 : The total endorsements and guarantees of Foxconn Industrial Internet Co., Ltd. (FII) to others should not be in excess 100% of the Foxconn Industrial Internet Co., Ltd. (FII)'s net assets, and for a single party should not be in excess of 50% of the Foxconn Industrial Internet Co., Ltd. (FII)'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 100% of Foxconn Industrial Internet Co., Ltd. (FII)'s net assets, and for a single party should not be in excess 50% of Foxconn Industrial Internet Co., Ltd. (FII)'s net assets.

Note 12: FIH Mobile Limited and its 100% subsidiaries, FIH (Hong Kong) Limited, FIH Mexico Industry S.A. de C.V., S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, FIH Co., Ltd. mutually endorse their bank debts and share the limit of US$300 million. Among them, the ceiling on the total amount of endorsements/ guarantees provided by FIH Mobile Limited is 100% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value. The ceiling on the total amount of endorsements/ guarantees provided by FIH Mexico Industry S.A. de C.V., FIH (Hong Kong) Limited, S&B Industry, Inc., Great Promote Limited, Eliteday Enterprises Limited, Extra High Enterprises Limited, and FIH Co., Ltd. is 200% of its own net asset value, and the ceiling of a single party is 100% of its own net asset value. The above table separately discloses the portion of the endorsement/guarantees provided by FIH Mobile Limited and its subsidiaries in respect of bank debts that have drawn down and are attributable to the respective subsidiaries as a result of the shared limit. The remaining shared limit is included in FIH Mobile Limited's. The net asset value of the endorser/guarantor is used to calculate the limit. Since no company has incurred bank debts, FIH (Hong Kong) Limited acts as the representative of the guarantor. When a company actually incurs bank debts, the actual amount of debts will be disclosed.

The limit on endorsements/guarantees is calculated as follows:

Company name	Limit on endorsements/ guarantees provided for a single party	Ceiling on total amount of endorsements/guarantees provided
FIH Mobile Limited	48,485,794	48,485,794
FIH Mexico Industry S.A. de C.V.	3,363,341	6,726,681
S&B Industry, Inc.	2,767,581	5,535,162
Great Promote Limited	145,130	290,259
Eliteday Enterprises Limited	17,295	34,590
Extra High Enterprises Limited	815,447	1,630,894
FIH Co., Ltd.	2,429,123	4,858,245
FIH (Hong Kong) Limited	-	-

Note 13: The net assets referred to above are based on the latest reviewed financial statements.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

March 31, 2025

Table 3

Expressed in thousands of TWD
(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2025 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	(1)	111,947	$ 1,690,409	1	$ 1,690,409	
〃	Ceer National Automotive Company	None	(1)	38,730	1,595,857	8	1,595,857	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	117,084	10,771,689	3	10,771,689	
〃	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	1,600,000	-	1,600,000	
Bon Shin International Investment Co., Ltd. and subsidiaries	Simplo Technology Co., Ltd.	None	(1)	7,730	2,883,457	4	2,883,457	
〃	Fitipower Integrated Technology Inc.	None	(1)	6,559	1,272,398	5	1,272,398	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	66	6,093	-	6,093	
〃	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000	
Hon Yuan International Investment Co., Ltd.	Fitipower Integrated Technology Inc.	None	(1)	579	112,355	-	112,355	
Hyield Venture Capital Co., Ltd. and subsidiaries	Innolux Corporation	Other related party	(1)	130,394	1,968,942	2	1,968,942	
〃	Simplo Technology Co., Ltd.	None	(1)	8,215	3,064,069	4	3,064,069	
〃	Taiwan Mobile Co., Ltd.	None	(1)	31,974	3,725,000	1	3,725,000	
〃	Fitipower Integrated Technology Inc.	None	(1)	8,352	1,620,288	7	1,620,288	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	28,121	2,587,139	1	2,587,139	
〃	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	270,000	-	270,000	
Hon Chi Venture Capital Co., Ltd. and subsidiaries	Fitipower Integrated Technology Inc.	None	(1)	6,184	1,199,696	5	1,199,696	
〃	Far EasTone Telecommunications Co., Ltd.	None	(1)	34	3,111	-	3,111	
〃	Shin Kong Life unsecured cumulative subordinated corporate bonds	None	(3)	-	280,000	-	280,000	
Foxconn (Far East) Limited and subsidiaries	Galaxy Digital Holdings Ltd.	None	(1)	4,337	1,522,291	1	1,522,291	
〃	IDG China Capital Fund III, L.P.	None	(2)	-	4,175,556	-	4,175,556	
〃	SK Inc.	None	(1)	2,450	7,381,387	3	7,381,387	
〃	Skycus China Fund, L.P.	None	(2)	-	2,074,807	-	2,074,807	
〃	Softbank Vision Fund, L.P.	None	(2)	-	11,484,616	-	11,484,616	
〃	DiDi Global Inc.	None	(1)	12,543	1,591,182	-	1,591,182	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer	General ledger account (Note 2)	As of March 31, 2025 Number of shares (in thousand shares or thousand units)	Book value	Ownership (%)	Fair value	Footnote
Foxconn (Far East) Limited and subsidiaries	Henan Ancai Hi-Tech Co., Ltd.	None	(1)	147,013	$ 2,742,937	13	$ 2,742,937	
〃	Contemporary Amperex Technology Co., Limited	None	(1)	28,707	33,205,504	1	33,205,504	
〃	IDG Breyer Capital Fund, L.P.	None	(2)	-	24,312,878	-	24,312,878	
〃	Agile Robots AG	None	(1)	358,185	2,170,611	2	2,170,611	
〃	Innovation New Material Technology Co., Ltd.	None	(2)	66,519	1,268,475	2	1,268,475	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	298,890	-	298,890	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	298,890	-	298,890	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	298,890	-	298,890	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	298,890	-	298,890	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	298,890	-	298,890	
〃	USD 3 Years Callable notes	None	(3)	-	298,890	-	298,890	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	298,890	-	298,890	
Foxconn Infinite Pte. Ltd. and subsidiaries	S.A.S. Dragon Holdings Ltd.	None	(1)	124,000	2,275,423	19	2,275,423	
〃	Sinovation Fund III, L.P.	None	(2)	-	1,427,547	-	1,427,547	
〃	Nautilus Venture Partners Fund I, L.P.	None	(2)	-	1,017,214	-	1,017,214	
〃	Playground Ventures II, L.P.	None	(2)	-	5,547,341	-	5,547,341	
〃	Playground Ventures, L.P.	None	(2)	-	3,939,023	-	3,939,023	
〃	Silverlink Capital, L.P.	None	(2)	-	1,560,207	-	1,560,207	
〃	Sinovation Fund IV, L.P.	None	(2)	-	1,686,801	-	1,686,801	
〃	Softbank Vision Fund, L.P.	None	(2)	-	11,484,616	-	11,484,616	
〃	Celesta Capital II-A, L.P.	None	(2)	-	3,598,906	-	3,598,906	
〃	Celesta Capital III, L.P.	None	(2)	-	1,496,314	-	1,496,314	
〃	Deutsche bank USD Denominated Callable Fixed Rate Notes	None	(3)	-	298,890	-	298,890	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	298,890	-	298,890	
〃	USD Denominated Callable Fixed Rate Notes	None	(3)	-	298,890	-	298,890	
Foxconn EV Singapore Holdings Pte. Ltd. subsidiaries	ZF Foxconn Chassis Modules Gmbh	None	(2)	-	3,211,472	-	3,211,472	

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: The Company determines securities presented in this chart based on principles of materiality.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

For the three months ended March 31, 2025

Expressed in thousands of TWD

Table 4 (Except as otherwise indicated)

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Sales	$ 4,089,683	1	Payment term 45~90 days	Note 1	Note 1	$ 65,416,661	17	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	Sales	732,517	-	Net 90 days	Note 1	Note 1	1,040,411	-	
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	Sales	285,183	-	Payment term 60 days	Note 1	Note 1	106,643	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	3,191,702	-	Net 120 days	Note 1	Note 1	3,068,711	1	Note 2
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	124,237	-	Net 90 days	Note 1	Note 1	168,420	-	
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	Sales	154,421	-	Net 90 days	Note 1	Note 1	196,133	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	192,544	-	Payment term 30 days	Note 1	Note 1	233,560	-	
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	1,693,622	-	Payment term 45 days	Note 1	Note 1	3,626,154	1	
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	Sales	310,490	-	Net 90 days	Note 1	Note 1	389,034	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	Sales	210,226	-	Payment term 60 days	Note 1	Note 1	111,865	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	2,778,838	-	Payment term 45 days	Note 1	Note 1	1,245,680	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	156,347,081	24	Payment term 30~90 days	Note 1	Note 1	(227,939,507)	(23)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Purchases	245,658,054	37	Net 30 days	Note 1	Note 1	(304,155,974)	(31)	Note 2
Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	158,663,010	24	Net 60 days	Note 1	Note 1	(270,738,015)	(27)	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	93,818,861	14	Net 60 days	Note 1	Note 1	(145,363,345)	(15)	
Hon Hai Precision Industry Co., Ltd.	Nanning Funing Precision Electronics Co., Ltd.	Affiliate	Purchases	365,141	-	Net 30 days	Note 1	Note 1	(263,516)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	$ 224,734	-	Payment term 90 days	Note 1	Note 1	$ (437,297)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Purchases	456,694	-	Net 30 days	Note 1	Note 1	(398,000)	-	
Hon Hai Precision Industry Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Purchases	3,120,215	-	Net 90 days	Note 1	Note 1	(3,143,487)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	CyberTAN Technology Inc.	Other related party	Purchases	167,568	-	Payment term 60 days	Note 1	Note 1	(72,851)	-	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	692,339	-	Payment term 90 days	Note 1	Note 1	(936,378)	-	
Hon Hai Precision Industry Co., Ltd.	Sharp Manufacturing Corporation (M) Sdn. Bhd.	Affiliate	Purchases	1,023,870	-	Net 30 days	Note 1	Note 1	(4,780,717)	-	Note 2
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Processing, repair and molding costs	266,630	3	-	Note 1	Note 1	(220,300) (Shown as other payables)	(2)	
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Repair costs	4,025,772	43	-	Note 1	Note 1	(6,635,818) (Shown as other payables)	(50)	
Hon Hai Precision Industry Co., Ltd.	Fast Victor Limited	Subsidiary	Repair costs	5,150,935	54	-	Note 1	Note 1	(6,461,576) (Shown as other payables)	(48)	
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	Sales	6,923,187	15	Payment term 90 days	Note 1	Note 1	10,497,275	29	
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	23,964,873	-	Payment term 90 days	Note 1	Note 1	13,415,665	-	
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	685,751	1	Payment term 30 days	Note 1	Note 1	682,730	2	
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	12,537,283	47	Payment term 75 days	Note 1	Note 1	9,266,916	54	
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	251,351	1	Payment term 30 days	Note 1	Note 1	282,116	1	
Ingrasys Technology Inc.	Garuda International Limited	Affiliate	Purchases	266,973	-	Payment term 75 days	Note 1	Note 1	(319,538)	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Ingrasys Technology Inc.	Boardtek Electronics Corporation	Affiliate	Purchases	$ 100,485	-	Payment term 90 days	Note 1	Note 1	$ (163,059)	-	
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	1,296,767	3	Net 90 days	Note 1	Note 1	3,879,568	11	
Socle Technology Corp.	Lingyange Semiconductor, Inc.	Affiliate	Sales	1,292,923	83	Advance payment	Note 1	Note 1	-	-	
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	359,213	42	Net 30 days	Note 1	Note 1	269,403	43	
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	Sales	327,063	39	Net 30 days	Note 1	Note 1	246,750	39	
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	157,771	19	Net 30 days	Note 1	Note 1	111,845	18	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	Sales	960,751	7	Payment term 90 days	Note 1	Note 1	1,247,228	4	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	13,331,371	90	Net 120 days	Note 1	Note 1	30,344,776	94	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary	Sales	345,557	2	Payment term 60 days	Note 1	Note 1	754,516	2	
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Garuda International Limited	Affiliate	Purchases	158,933	1	Payment term 90 days	Note 1	Note 1	(255,798)	(2)	
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	Sales	1,231,451	95	Net 161 days	Note 1	Note 1	2,145,317	96	
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	849,048	61	Payment term 30 days	Note 1	Note 1	1,216,253	54	
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	Sales	184,812	1	Payment term 60 days	Note 1	Note 1	179,265	1	
FIH (Hong Kong) Limited	General Interface Solution Limited	Affiliate	Purchases	108,434	-	Payment term 60 days	Note 1	Note 1	(77,183)	-	
FIH (Hong Kong) Limited	Garuda International Limited	Affiliate	Purchases	120,184	-	Payment term 90 days	Note 1	Note 1	(185,080)	-	
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	Sales	1,829,136	7	Payment term 60 days	Note 1	Note 1	1,625,512	7	
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	2,188,723	100	Payment term 120 days	Note 1	Note 1	2,440,777	99	
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	207,072	17	Payment term 90 days	Note 1	Note 1	127,448	10	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	$ 3,287,689	85	Payment term 60 days	Note 1	Note 1	$ 11,440,863	96	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	865,092	15	Payment term 90 days	Note 1	Note 1	1,156,364	13	
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	913,469	16	Payment term 30 days	Note 1	Note 1	1,369,040	15	
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	44,152,470	95	Net 45 days	Note 1	Note 1	22,546,273	87	
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	Sales	1,545,053	3	Net 45 days	Note 1	Note 1	2,517,523	10	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	692,393	14	Payment term 90 days	Note 1	Note 1	809,617	11	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	Sales	177,694	4	Net 30 days	Note 1	Note 1	331,072	4	
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	961,222	19	Payment term 90 days	Note 1	Note 1	1,530,339	21	
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	5,759,376	92	Payment term 60 days	Note 1	Note 1	5,788,792	88	
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	1,036,581	96	Payment term 60 days	Note 1	Note 1	4,350,550	100	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	13,808,858	81	Net 90 days	Note 1	Note 1	11,237,748	70	
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Fuyu Precision Compononets (Kunshan) Co., Ltd.	Affiliate	Purchases	121,533	1	Net 60 days	Note 1	Note 1	(190,366)	(1)	
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	847,442	100	Payment term 60 days	Note 1	Note 1	1,241,122	100	
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	Sales	598,411	28	Payment term 90 days	Note 1	Note 1	1,003,195	47	
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	232,994	63	Payment term 45 days	Note 1	Note 1	187,631	-	
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	682,272	85	Net 30 days	Note 1	Note 1	1,003,318	89	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	509,483	29	Payment term 30 days	Note 1	Note 1	1,006,342	32	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	Sales	$ 589,555	33	Net 90 days	Note 1	Note 1	$ 1,189,918	37	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	Sales	163,574	9	Payment term 60 days	Note 1	Note 1	271,575	9	
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	388,221	22	Payment term 30 days	Note 1	Note 1	506,587	16	
NWE Technology Inc.	IPL International Limited	Subsidiary	Sales	104,251	93	Payment term 60 days	Note 1	Note 1	39,861	78	
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	Sales	350,947	32	Payment term 45 days	Note 1	Note 1	173,041	20	
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	Sales	754,236	68	Payment term 45 days	Note 1	Note 1	714,098	80	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	317,618	21	Net 60 days	Note 1	Note 1	201,843	24	
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,173,058	79	Net 60 days	Note 1	Note 1	645,107	76	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Jusda International Limited	Subsidiary	Sales	200,044	10	Net 30 days	Note 1	Note 1	73,785	2	
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	Sales	188,584	10	Net 365 days	Note 1	Note 1	1,476,149	43	
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,482,666	95	Payment term 60 days	Note 1	Note 1	7,519,502	98	
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	Sales	266,196	99	Payment term 30 days	Note 1	Note 1	522,225	92	
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	7,448,620	100	Payment term 90 days	Note 1	Note 1	12,010,499	100	
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	743,942	100	Net 60 days	Note 1	Note 1	729,521	100	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	463,760	2	Net 60 days	Note 1	Note 1	(320,663)	(1)	
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Pan-International Industrial Corp.	Affiliate	Purchases	199,098	1	90 days after validation	Note 1	Note 1	(302,903)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	962,289	2	Net 90 days	Note 1	Note 1	1,373,157	3	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Innolux Corporation	Other related party	Purchases	$ 2,517,661	7	Net 90 days	Note 1	Note 1	$ (3,297,816)	(8)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	Purchases	205,794	1	90 days after validation	Note 1	Note 1	(314,208)	(1)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	PKM Corporation	Affiliate	Purchases	2,147,414	6	Net 30 days	Note 1	Note 1	(1,503,399)	(4)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Sales	24,027,062	62	Payment term 30 days	Note 1	Note 1	18,531,415	45	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	Purchases	1,913,386	5	Payment term 30 days	Note 1	Note 1	(1,939,653)	(5)	
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Garuda International Limited	Affiliate	Purchases	547,616	1	90 days after validation	Note 1	Note 1	(729,902)	(2)	
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	Sales	469,791	96	Payment term 45 days	Note 1	Note 1	433,337	18	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	466,644	5	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	154,048	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	151,835	1	Net 90 days	Note 1	Note 1	-	-	
Fugion Material Technology (Shenzhen) Co., Ltd.	Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Subsidiary	Sales	149,534	1	Net 90 days	Note 1	Note 1	61,434	16	
Fugion Material Technology (Shenzhen) Co., Ltd.	Dongguan Fuqiang Electronics Co., Ltd.	Other related party	Sales	124,695	1	Net 14 days	Note 1	Note 1	-	-	
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	Sales	108,269	-	Net 95 days	Note 1	Note 1	107,864	-	
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	Sales	510,275	2	Net 30 days	Note 1	Note 1	252,231	1	
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	Sales	1,232,434	44	Payment term 60 days	Note 1	Note 1	924,397	38	
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,237,835	45	Payment term 60 days	Note 1	Note 1	1,380,529	56	
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	305,013	11	Payment term 60 days	Note 1	Note 1	140,545	6	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	$ 24,867,478	21	Net 90 days	Note 1	Note 1	$ 27,812,649	15	
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	703,573	1	Net 60 days	Note 1	Note 1	921,525	1	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	122,118	-	Net 90 days	Note 1	Note 1	193,227	-	
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	92,796,618	77	Net 90 days	Note 1	Note 1	140,327,547	77	
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	571,734	-	Net 60 days	Note 1	Note 1	401,075	-	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Bharat FIH Limited	Subsidiary	Sales	384,349	8	Net 100 days	Note 1	Note 1	424,014	6	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	362,761	8	Payment term 30 days	Note 1	Note 1	589,278	9	
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	Sales	3,640,272	80	Net 60 days	Note 1	Note 1	5,469,994	82	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	180,351	22	Net 90 days	Note 1	Note 1	308,498	28	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	383,988	46	Net 90 days	Note 1	Note 1	451,401	41	
Foxconn Precision Electronics (Yantai) Co., Ltd.	Yantai Fuzhun Precision Electronics Co., Ltd.	Affiliate	Purchases	271,542	33	Net 30 days	Note 1	Note 1	(203,448)	(30)	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	725,685	5	Net 90 days	Note 1	Note 1	987,055	4	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	492,876	3	Payment term 30 days	Note 1	Note 1	499,649	2	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	10,436,948	71	Payment term 60 days	Note 1	Note 1	19,761,690	71	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	265,357	2	Payment term 90 days	Note 1	Note 1	886,810	3	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,583,672	11	Net 75 days	Note 1	Note 1	2,512,491	9	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	1,086,385	7	Payment term 60 days	Note 1	Note 1	2,702,863	10	
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	113,372	1	Net 60 days	Note 1	Note 1	313,785	1	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	$ 122,136,499	77	Net 90 days	Note 1	Note 1	$ 188,999,746	85	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	29,113,004	18	Net 60 days	Note 1	Note 1	20,683,303	9	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	557,325	-	Net 90 days	Note 1	Note 1	832,827	-	
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	General Interface Solution Limited	Affiliate	Purchases	174,773	-	Payment term 60 days	Note 1	Note 1	(161,612)	-	
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	628,247	80	Payment term 60 days	Note 1	Note 1	1,777,515	87	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	Sales	5,774,281	70	Net 90 days	Note 1	Note 1	10,685,203	85	
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	319,599	4	Payment term 90 days	Note 1	Note 1	374,364	3	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,099,416	35	Net 30 days	Note 1	Note 1	3,480,375	35	
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	3,864,535	65	Net 90 days	Note 1	Note 1	6,439,397	65	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	5,961,531	2	Net 90 days	Note 1	Note 1	-	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	101,992	-	Payment term 90 days	Note 1	Note 1	28,900	-	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	296,785,877	82	Payment term 90 days	Note 1	Note 1	291,291,353	75	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	3,488,693	1	Net 150 days	Note 1	Note 1	6,095,906	2	
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	4,295,999	1	Payment term 90 days	Note 1	Note 1	13,325,649	3	
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	Sales	154,946	1	Payment term 90 days	Note 1	Note 1	208,150	-	
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	833,125	4	Payment term 90 days	Note 1	Note 1	2,188,049	5	
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	9,611,171	45	Payment term 90 days	Note 1	Note 1	18,120,825	41	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	$ 10,540,955	49	Payment term 90 days	Note 1	Note 1	$ 23,897,779	52	
Profit New Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	281,577	1	Net 30 days	Note 1	Note 1	-	-	
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	123,600	1	Net 90 days	Note 1	Note 1	102,684	1	
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	18,205,963	96	Payment term 90 days	Note 1	Note 1	18,978,146	96	
Mega Well Limited	Cloud Network Technology USA Inc.	Subsidiary	Sales	480,875	3	Net 90 days	Note 1	Note 1	-	-	
Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Purchases	177,230	13	Payment term 30 days	Note 1	Note 1	(92,152)	(7)	
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	891,620	21	Net 60 days	Note 1	Note 1	900,294	23	
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	Sales	813,869	19	Net 60 days	Note 1	Note 1	671,878	17	
Competition Team Ireland Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	102,832	2	Net 60 days	Note 1	Note 1	46,997	1	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	45,762,533	97	Net 90 days	Note 1	Note 1	44,726,508	97	
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	515,543	1	Net 90 days	Note 1	Note 1	751,683	2	
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	756,369	16	Net 60 days	Note 1	Note 1	448,834	7	
Simply Smart Limited	Fusing International Inc.	Subsidiary	Sales	935,169	20	Net 60 days	Note 1	Note 1	1,840,499	29	
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	Sales	2,559,756	55	Net 60 days	Note 1	Note 1	2,800,871	45	
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	Sales	151,293	3	Payment term 90 days	Note 1	Note 1	152,765	2	
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,036,874	99	Payment term 30 days	Note 1	Note 1	428,136	100	
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	2,594,481	30	Payment term 30 days	Note 1	Note 1	2,630,337	19	
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	5,905,029	68	Net 90 days	Note 1	Note 1	11,053,138	79	
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	156,369	2	Net 30 days	Note 1	Note 1	293,706	2	
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	272,887	94	Net 30 days	Note 1	Note 1	295,474	90	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	Purchases	$ 238,577	81	Net 30 days	Note 1	Note 1	$ (291,543)	(89)	
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	Sales	228,579	1	Payment term 60 days	Note 1	Note 1	238,081	1	
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	Sales	375,578	1	Payment term 60 days	Note 1	Note 1	439,210	2	
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	Sales	637,190	2	Payment term 60 days	Note 1	Note 1	516,591	2	
Foxconn Interconnect Technology Limited	Fuyu Electronical Technology (Huaian) Co., Ltd.	Subsidiary	Sales	126,604	-	Payment term 60 days	Note 1	Note 1	95,334	-	
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	Sales	431,787	2	Payment term 60 days	Note 1	Note 1	402,256	2	
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	151,032	1	Payment term 60 days	Note 1	Note 1	116,861	-	
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	Sales	756,627	3	Payment term 60 days	Note 1	Note 1	1,229,887	5	
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	Sales	2,352,867	9	Payment term 60 days	Note 1	Note 1	2,334,578	9	
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	Sales	2,220,569	9	Payment term 60 days	Note 1	Note 1	853,339	5	
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	123,615	-	Payment term 60 days	Note 1	Note 1	108,427	-	
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	326,524	1	Payment term 60 days	Note 1	Note 1	149,688	1	
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	Sales	757,066	3	Payment term 60 days	Note 1	Note 1	1,604,225	6	
Foxconn Interconnect Technology Limited	Ccloud Electro Optics Technology Co., Ltd.	Subsidiary	Sales	242,651	1	Payment term 60 days	Note 1	Note 1	252,180	1	
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	286,526	1	Payment term 60 days	Note 1	Note 1	228,301	1	
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	Sales	352,675	1	Payment term 60 days	Note 1	Note 1	478,895	2	
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	Sales	182,496	1	Payment term 60 days	Note 1	Note 1	189,990	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Foxconn Interconnect Technology Limited	New Ocean Precision Component (Jiangxi) Co., Ltd.	Affiliate	Purchases	$ 313,024	1	Net 60 days	Note 1	Note 1	$ (324,556)	(1)	
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	Sales	343,816	1	Payment term 60 days	Note 1	Note 1	399,464	2	
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	Sales	282,237	1	Payment term 60 days	Note 1	Note 1	288,904	1	
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	Sales	113,384	-	Payment term 60 days	Note 1	Note 1	135,508	1	
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	3,516,227	98	Payment term 60 days	Note 1	Note 1	11,077,747	100	
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	Sales	148,286	5	Payment term 60 days	Note 1	Note 1	195,134	15	
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	149,925	5	Payment term 60 days	Note 1	Note 1	127,134	10	
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	Sales	195,536	6	Net 180 days	Note 1	Note 1	274,965	7	
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	402,606	13	Net 60 days	Note 1	Note 1	414,346	11	
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	Sales	107,733	4	Net 180 days	Note 1	Note 1	230,483	6	
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	324,406	96	Payment term 60 days	Note 1	Note 1	240,014	100	
Chongqing Jingmei Precision Electronics Co., Ltd.	Bharat FIH Limited	Subsidiary	Sales	140,557	11	Net 100 days	Note 1	Note 1	148,773	10	
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	Sales	1,083,323	88	Net 60 days	Note 1	Note 1	1,295,357	89	
eCMMS Precision Singapore Pte. Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	162,657	1	Net 60 days	Note 1	Note 1	(114,169)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	Sales	4,755,361	18	Payment term 75 days	Note 1	Note 1	3,490,194	12	
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	5,173,920	19	Net 60 days	Note 1	Note 1	6,790,646	24	
eCMMS Precision Singapore Pte. Ltd.	Eson Precision Industry (Singapore) Pte. Ltd.	Affiliate	Purchases	144,944	1	Net 60 days	Note 1	Note 1	(125,094)	(1)	
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	Sales	124,536	-	Payment term 90 days	Note 1	Note 1	140,834	-	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	$ 9,191,655	95	Payment term 60 days	Note 1	Note 1	$ 8,639,830	86	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	249,531	-	Net 45 days	Note 1	Note 1	263,251	-	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	21,830,976	30	Payment term 90 days	Note 1	Note 1	19,664,624	31	
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	Sales	2,849,147	4	Payment term 90 days	Note 1	Note 1	1,681,431	3	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	1,909,092	3	Net 60 days	Note 1	Note 1	6,505,100	10	
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	Sales	3,110,338	4	Net 60 days	Note 1	Note 1	2,421,570	4	
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	6,565,871	9	Net 45 days	Note 1	Note 1	12,319,303	19	
Ingrasys (Singapore) Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	492,850	1	Payment term 90 days	Note 1	Note 1	(455,723)	-	
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	783,663	100	Net 60 days	Note 1	Note 1	1,089,452	100	
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	5,927,897	41	Net 30 days	Note 1	Note 1	10,179,979	39	
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary	Sales	8,568,002	59	Net 90 days	Note 1	Note 1	15,696,372	61	
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	242,052	4	Payment term 90 days	Note 1	Note 1	334,520	5	
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,446,699	22	Payment term 90 days	Note 1	Note 1	1,466,166	21	
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary	Sales	4,436,700	68	Payment term 90 days	Note 1	Note 1	4,445,306	63	
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	109,219	-	Net 90 days	Note 1	Note 1	110,709	-	
Foxconn Precision International Limited	IPL International Limited	Subsidiary	Sales	147,978	-	Payment term 30 days	Note 1	Note 1	149,445	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary	Sales	135,163	-	Net 90 days	Note 1	Note 1	154,501	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	386,182	1	Payment term 90 days	Note 1	Note 1	707,912	-	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	$ 427,103	1	30 days after validation	Note 1	Note 1	$ 729,269	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	497,623	1	Payment term 90 days	Note 1	Note 1	1,174,818	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	317,753	1	Net 30 days	Note 1	Note 1	386,810	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	8,782,890	20	Payment term 30 days	Note 1	Note 1	38,854,344	27	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	287,975	1	Net 30 days	Note 1	Note 1	535,699	-	
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	30,128,929	70	Net 120 days	Note 1	Note 1	98,559,538	68	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	Sales	385,472	1	Net 90 days	Note 1	Note 1	487,906	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	410,168	1	Net 90 days	Note 1	Note 1	957,557	1	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	Sales	222,103	1	Net 90 days	Note 1	Note 1	281,436	-	
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	Sales	795,864	2	Net 30 days	Note 1	Note 1	1,493,088	1	
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	Sales	360,669	92	Payment term 90 days	Note 1	Note 1	443,029	91	
Competition Team Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Purchases	128,641	86	Net 90 days	Note 1	Note 1	-	-	
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	235,818	100	Net 90 days	Note 1	Note 1	139,041	99	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Sales	846,703	40	Payment term 30 days	Note 1	Note 1	356,838	22	
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	Purchases	788,562	39	Payment term 30 days	Note 1	Note 1	(280,789)	(21)	
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	Sales	282,749	13	Payment term 30 days	Note 1	Note 1	127,100	8	
Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	107,818,840	99	Payment term 90 days	Note 1	Note 1	-	-	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Henan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	$ 525,789	-	Payment term 90 days	Note 1	Note 1	$ 17	-	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary	Sales	195,007	1	Payment term 90 days	Note 1	Note 1	289,968	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	352,270	1	Payment term 90 days	Note 1	Note 1	384,250	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	19,839,004	59	Payment term 90 days	Note 1	Note 1	35,154,752	81	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	Sales	12,001,378	36	Payment term 90 days	Note 1	Note 1	4,556,067	11	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	105,873	-	Payment term 90 days	Note 1	Note 1	277,638	1	
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	521,881	2	Payment term 90 days	Note 1	Note 1	989,897	2	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	36,354,765	6	Payment term 90 days	Note 1	Note 1	38,577,009	6	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	59,470,667	10	Net 60 days	Note 1	Note 1	58,352,773	10	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	Sales	3,374,394	1	Net 180 days	Note 1	Note 1	6,222,941	1	
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	Sales	6,302,258	1	Net 90 days	Note 1	Note 1	5,442,622	1	
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	Sales	1,045,747	-	Net 60 days	Note 1	Note 1	3,036,204	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	795,858	-	Payment term 90 days	Note 1	Note 1	1,271,365	-	
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,958,459	-	Net 90 days	Note 1	Note 1	1,440,176	-	
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	Sales	602,363	-	Payment term 30 days	Note 1	Note 1	659,423	-	
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	3,693,567	1	Net 90 days	Note 1	Note 1	4,104,647	1	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	Sales	516,805	-	Net 60 days	Note 1	Note 1	369,196	-	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	$ 123,006,024	20	Payment term 30 days	Note 1	Note 1	$ 97,211,135	17	
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	948,216	-	Net 60 days	Note 1	Note 1	804,578	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	Sales	1,659,171	-	Net 45 days	Note 1	Note 1	1,749,880	-	
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	25,158,715	4	Net 180 days	Note 1	Note 1	34,257,662	6	
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	Sales	264,951	20	Payment term 30 days	Note 1	Note 1	267,578	23	
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	Sales	1,597,431	-	Payment term 60 days	Note 1	Note 1	2,066,448	-	
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	54,599,484	9	Payment term 90 days	Note 1	Note 1	47,589,039	8	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	Sales	10,826,434	2	Net 60 days	Note 1	Note 1	17,376,986	3	
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	Sales	3,742,571	1	Net 60 days	Note 1	Note 1	5,115,160	1	
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	Sales	9,964,434	2	Net 60 days	Note 1	Note 1	15,604,502	3	
Cloud Network Technology Singapore Pte. Ltd.	CyberTAN Technology Inc.	Affiliate	Purchases	239,089	-	Net 75 days	Note 1	Note 1	(240,710)	-	
Cloud Network Technology Singapore Pte. Ltd.	FTP Technology Inc.	Affiliate	Purchases	181,320	-	Payment term 90 days	Note 1	Note 1	(238,414)	-	
Cloud Network Technology Singapore Pte. Ltd.	Garuda International Limited	Affiliate	Purchases	148,636	-	Net 90 days	Note 1	Note 1	(162,521)	-	
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	Sales	997,083	-	Payment term 60 days	Note 1	Note 1	678,604	-	
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	Sales	2,703,996	26	Payment term 60 days	Note 1	Note 1	2,730,808	24	
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	7,663,510	73	Payment term 45 days	Note 1	Note 1	8,326,423	74	
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	45,387,674	100	Net 90 days	Note 1	Note 1	67,654,556	97	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	$ 128,457	2	Net 90 days	Note 1	Note 1	$ 138,023	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	130,387	2	Net 90 days	Note 1	Note 1	178,290	2	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	147,584	2	Net 90 days	Note 1	Note 1	289,892	4	
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	3,150,942	44	Net 270 days	Note 1	Note 1	3,057,935	37	
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	Sales	2,704,738	38	Net 270 days	Note 1	Note 1	2,876,783	35	
Fulian Technology (Shanxi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	597,580	8	Net 90 days	Note 1	Note 1	1,265,690	15	
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,622,719	46	Net 180 days	Note 1	Note 1	1,457,689	47	
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	116,086	-	Net 30 days	Note 1	Note 1	167,506	-	
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	383,736	-	Net 30 days	Note 1	Note 1	345,293	-	
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	77,265,177	99	Net 30 days	Note 1	Note 1	122,519,018	93	
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	Sales	157,022	20	Net 30 days	Note 1	Note 1	103,197	15	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	28,732,829	43	Net 30 days	Note 1	Note 1	20,226,674	23	
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	38,221,777	57	Net 90 days	Note 1	Note 1	66,325,316	77	
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	518,852	4	Net 45 days	Note 1	Note 1	321,787	4	
Fortunebay Technology Pte. Ltd.	FIH (Hong Kong) Limited	Subsidiary	Sales	126,326	1	Net 45 days	Note 1	Note 1	88,374	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	348,838	3	Net 45 days	Note 1	Note 1	212,750	2	
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	671,836	5	Net 45 days	Note 1	Note 1	354,678	4	
Fortunebay Technology Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	Sales	101,577	1	Net 45 days	Note 1	Note 1	46,288	1	
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	959,148	7	Net 45 days	Note 1	Note 1	495,264	6	
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	Sales	1,063,998	8	Net 45 days	Note 1	Note 1	627,543	7	
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	323,939	2	Net 45 days	Note 1	Note 1	405,859	5	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Transaction Circumstances: Amount	Transaction Circumstances: Percentage of total purchases (sales)	Transaction Circumstances: Credit term	Differences in transaction terms compared to third party transactions: Unit price	Differences in transaction terms compared to third party transactions: Credit term	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage of total notes/ accounts receivable (payable)	Footnote
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Sales	$ 1,483,380	11	Net 45 days	Note 1	Note 1	$ 770,299	9	
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	957,823	7	Net 45 days	Note 1	Note 1	581,295	7	
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	3,095,294	22	Net 45 days	Note 1	Note 1	2,038,007	24	
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	283,114	2	Net 45 days	Note 1	Note 1	135,781	2	
Fortunebay Technology Pte. Ltd.	Foxteq Singapore Pte. Ltd.	Subsidiary	Sales	193,294	1	Net 45 days	Note 1	Note 1	73,676	1	
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	Sales	788,975	6	Net 45 days	Note 1	Note 1	483,213	6	
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	Sales	1,515,935	11	Net 45 days	Note 1	Note 1	1,031,664	12	
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	Sales	146,307	1	Net 45 days	Note 1	Note 1	132,942	2	
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	684,398	91	Net 45 days	Note 1	Note 1	773,682	98	
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	408,912	18	Payment term 90 days	Note 1	Note 1	741,963	23	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	Sales	246,544	11	Payment term 90 days	Note 1	Note 1	283,561	9	
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	310,840	14	Payment term 90 days	Note 1	Note 1	392,201	12	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	Sales	362,857	16	Payment term 90 days	Note 1	Note 1	563,162	17	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	Sales	192,070	8	Payment term 90 days	Note 1	Note 1	139,925	4	
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	Sales	421,059	19	Payment term 90 days	Note 1	Note 1	426,771	13	
Fulian Technology (Hebi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	Sales	137,512	6	Payment term 90 days	Note 1	Note 1	256,816	8	
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	769,987	89	Net 45 days	Note 1	Note 1	736,332	94	
Likom de Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	320,923	100	Payment term 30 days	Note 1	Note 1	88,371	100	
FII USA Inc.	Ingrasys Technology Inc.	Subsidiary	Sales	253,236	-	Net 45 days	Note 1	Note 1	320,813	1	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
FII USA Inc.	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	$ 106,693	-	Net 60 days	Note 1	Note 1	$ 107,751	-	
Fulian Lankao Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	1,496,393	38	Net 45 days	Note 1	Note 1	1,155,166	48	
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	2,431,147	62	Net 30 days	Note 1	Note 1	1,213,645	51	
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	56,018,121	100	Payment term 60 days	Note 1	Note 1	62,258,100	99	
ShunYun Technology (Ha Noi, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	347,979	100	Payment term 60 days	Note 1	Note 1	-	-	
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	Sales	329,571	74	Net 60 days	Note 1	Note 1	449,085	79	
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	Sales	224,432	51	Payment term 60 days	Note 1	Note 1	337,536	100	
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology Holdings Limited	Subsidiary	Sales	213,590	49	Payment term 60 days	Note 1	Note 1	-	-	
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	Sales	527,368	27	Payment term 60 days	Note 1	Note 1	867,513	48	
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	Sales	1,259,946	5	Payment term 90 days	Note 1	Note 1	744,795	6	
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	430,129	49	Net 30 days	Note 1	Note 1	666,634	55	
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	1,864,195	12	Net 30 days	Note 1	Note 1	18,688,686	100	
Taiyuan Fuchi Technology Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	Sales	13,794,144	88	Net 30 days	Note 1	Note 1	33,213	-	
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	Sales	2,079,295	90	Net 45 days	Note 1	Note 1	2,082,735	91	
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	228,039	10	Net 45 days	Note 1	Note 1	111,021	5	
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	808,511	66	Payment term 30 days	Note 1	Note 1	431,145	-	
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	409,822	34	Payment term 30 days	Note 1	Note 1	183,124	-	
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	5,973,860	100	Net 80 days	Note 1	Note 1	6,265,447	100	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction Circumstances: Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions: Unit price	Credit term	Notes/accounts receivable (payable): Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Sound Solutions (Zhenjiang) International Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	Sales	$ 143,526	75	Payment term 60 days	Note 1	Note 1	$ -	-	
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	Sales	493,398	82	Payment term 45 days	Note 1	Note 1	165,540	72	
Foxconn Technology Service and Logistics Limited	Foxconn Technology CZ S.R.O.	Subsidiary	Sales	106,474	18	Payment term 45 days	Note 1	Note 1	62,812	28	
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	Sales	269,933	8	Payment term 60 days	Note 1	Note 1	415,071	13	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	855,550	2	Net 90 days	Note 1	Note 1	1,828,625	7	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	Sales	949,849	2	Net 90 days	Note 1	Note 1	1,892,701	7	
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	18,999,336	48	Net 270 days	Note 1	Note 1	7,593,867	27	
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	18,689,483	47	Net 270 days	Note 1	Note 1	16,735,848	59	
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	Sales	274,757	97	Payment term 90 days	Note 1	Note 1	120,881	52	
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	Sales	4,546,948	46	Payment term 90 days	Note 1	Note 1	3,416,426	39	
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	2,563,586	26	Payment term 60 days	Note 1	Note 1	2,589,005	30	
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	2,703,002	27	Payment term 60 days	Note 1	Note 1	2,729,804	31	
FII AMC Mexico, S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	Sales	117,751	74	Net 90 days	Note 1	Note 1	106,218	83	
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	Sales	928,298	97	Payment term 30 days	Note 1	Note 1	1,327,033	99	
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	Sales	164,601	42	Net 90 days	Note 1	Note 1	111,835	24	
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	Sales	1,366,996	11	Payment term 60 days	Note 1	Note 1	1,503,207	4	
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	11,379,334	89	Payment term 60 days	Note 1	Note 1	21,612,274	62	

			Transaction Circumstances				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (Sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/ accounts receivable (payable)	Footnote
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	$ 223,084	40	Payment term 30 days	Note 1	Note 1	$ 300,096	32	
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	Sales	743,115	19	Payment term 30 days	Note 1	Note 1	323,121	9	
Foxconn Brasil Industria e Comercio Ltda.	Foxconn Interconnect Technology Limited	Subsidiary	Purchases	102,128	1	Payment term 90 days	Note 1	Note 1	(102,356)	(1)	
Foxconn Brasil Industria e Comercio Ltda.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Purchases	164,160	2	Payment term 60 days	Note 1	Note 1	(164,341)	(1)	
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	Sales	110,040	6	Payment term 100 days	Note 1	Note 1	133,772	11	
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	125,173	-	Net 90 days	Note 1	Note 1	126,645	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	65,783,656	51	Net 60 days	Note 1	Note 1	58,416,039	58	
Foxconn Hon Hai Technology India Mega Development Private Limited	Avary Technology (India) Private Limited	Affiliate	Purchases	158,015	-	Net 90 days	Note 1	Note 1	(191,429)	-	
Foxconn Hon Hai Technology India Mega Development Private Limited	Foxlink India Electric Private Limited	Other related party	Purchases	330,040	-	Net 90 days	Note 1	Note 1	(455,175)	(1)	
Competition Team Technology (Vietnam) Company Limited	Competition Team Technology (India) Private Limited	Subsidiary	Sales	132,906	16	Payment term 60 days	Note 1	Note 1	58,310	13	
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Sales	4,408,148	8	Net 90 days	Note 1	Note 1	4,562,318	6	
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	6,622,819	12	Net 30 days	Note 1	Note 1	5,763,631	8	
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	28,719,558	50	Payment term 90 days	Note 1	Note 1	29,011,249	38	
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	Sales	13,730,710	24	Payment term 90 days	Note 1	Note 1	33,035,142	44	

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

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

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

March 31, 2025

Table 5

Expressed in thousands of TWD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	$ 16,194,903	2	$ 7,393,665	Subsequent Collection	$ 1,722,480	$ -
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	112,783,663 (Shown as other receivables) (Note)		64,965,769	Subsequent Collection	8,356,260	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	223,581,387 (Shown as other receivables) (Note)		96,116,366	Subsequent Collection	42,819,794	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	136,335,569 (Shown as other receivables) (Note)		33,157,748	Subsequent Collection	16,405,766	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	147,276,481 (Shown as other receivables) (Note)		71,231,785	Subsequent Collection	497,239	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	30,567,433 (Shown as other receivables) (Note)		12,439,408	Subsequent Collection	9,659,370	-
Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	70,606,941 (Shown as other receivables) (Note)		12,446,819	Subsequent Collection	33,214,875	-
Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	36,526,779	7	7,059,417	Subsequent Collection	6,995,525	-
Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	12,694,979	4	6,593,830	Subsequent Collection	1,527,634	-
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	3,068,711	5	3,068,711	Subsequent Collection	12,697	-
Hon Hai Precision Industry Co., Ltd.	Foxconn Japan Co., Limited	Subsidiary	1,040,411	3	296,725	Subsequent Collection	296,841	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	$ 168,420	3	$ -	-	$ 77,390	$ 84
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	233,560	6	3,263	Subsequent Collection	916	117
Hon Hai Precision Industry Co., Ltd.	Innolux Corporation	Other related party	196,133	3	-	-	79,417	98
Hon Hai Precision Industry Co., Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	3,626,154	2	2,399,275	Subsequent Collection	1,726,687	-
Hon Hai Precision Industry Co., Ltd.	Ningbo Innolux Display Ltd.	Other related party	389,034	3	-	-	157,657	195
Hon Hai Precision Industry Co., Ltd.	Competition Team Technology (Vietnam) Company Limited	Subsidiary	106,643	10	7,565	Subsequent Collection	-	-
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Affiliate	111,865	8	-	-	111,865	56
Hon Hai Precision Industry Co., Ltd.	Sakai Display Products Corporation	Affiliate	879,021	-	879,021	Subsequent Collection	-	879,021
Hon Hai Precision Industry Co., Ltd.	Sharp Hong Kong Limited	Affiliate	1,245,680	9	-	-	777,566	623
Hon Hai Precision Industry Co., Ltd.	Champ Tech Optical (Foshan) Corporation	Affiliate	128,793	4	45,155	Subsequent Collection	45,066	64
Hon Hai Precision Industry Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	120,239	4	30,958	Subsequent Collection	37,877	-
Shunsin Technology (Zhongshan) Limited	Shunsin Technology Holdings Limited	Subsidiary	133,459	1	-	-	87,533	-
Ingrasys Technology Inc.	Ingrasys Technology USA Inc.	Subsidiary	10,497,275	4	3,828,480	Subsequent Collection	-	-
Ingrasys Technology Inc.	Foxconn Assembly LLC	Subsidiary	110,474	6	71,900	Subsequent Collection	46,041	-
Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	13,415,665	7	1,682,452	Subsequent Collection	-	-
Ingrasys Technology Inc.	BaiChang Technology Service (Tianjin) Co., Ltd.	Subsidiary	198,458	1	137,394	Subsequent Collection	-	-
Ingrasys Technology Inc.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	682,730	6	90,716	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	9,266,916	6	953,111	Subsequent Collection	1,449	-
Ingrasys Technology Inc.	Cloud Network Technology Kft.	Subsidiary	104,496	2	53,487	Subsequent Collection	-	-
Ingrasys Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	282,116	6	29,907	Subsequent Collection	-	-
Ingrasys Technology Inc.	FII USA Inc.	Subsidiary	216,738	-	216,738	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Ingrasys Technology USA Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 3,879,568	-	$ 1,005,456	Subsequent Collection	$ -	$ -
Hon Lin Technology Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	269,403	1	-	-	117,862	-
Hon Lin Technology Co., Ltd.	Mega Well Limited	Subsidiary	246,750	2	-	-	-	-
Hon Lin Technology Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	111,845	1	-	-	58,478	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Chiun Mai Communication Systems, Inc.	Subsidiary	1,247,228	4	-	-	1,247,228	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	30,344,776	2	-	-	133,654	-
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	WOWTEK Technology India Private Limited	Subsidiary	754,516	2	-	-	217,139	-
Futaijing Precision Electronics (Beijing) Co., Ltd.	Nextpert Inc.	Subsidiary	2,145,317	2	-	-	456,804	-
FIH Precision Electronics (Langfang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	1,216,253	5	-	-	495,466	-
FIH (Hong Kong) Limited	FIH Mexico Industry S.A. de C.V.	Subsidiary	179,265	3	-	-	-	-
FIH (Hong Kong) Limited	Hong Fujin Precision Industry (HengYang) Co., Ltd.	Subsidiary	294,955	3	-	-	-	-
FIH (Hong Kong) Limited	Sharp Hong Kong Limited	Affiliate	1,625,512	5	-	-	301,909	610
Hengyang Futaihong Precision Industry Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	2,440,777	2	-	-	659,836	-
Bharat FIH Limited	Fusing International Inc.	Subsidiary	204,618	6	-	-	76,855	-
Foxconn Technology Group Co., Ltd.	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	114,414	1	30,122	Subsequent Collection	30,439	-
Foxconn Technology Group Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	127,448	1	-	-	-	-
Fuding Precision Component (Shenzhen) Co., Ltd.	New Beyond Maximum Industrial Limited	Subsidiary	11,440,863	1	-	-	-	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,156,364	1	-	-	164,460	-
Fuding Electronic Technology (Jiashan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	1,369,040	1	-	-	458,866	-
Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	22,546,273	2	-	-	16,246,109	-
Triple Win Technology (Shenzhen) Co., Ltd.	Polight Technology (Foshan) Co., Ltd.	Subsidiary	2,517,523	1	-	-	772,901	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	809,617	1	-	-	-	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Subsidiary	331,072	1	-	-	181,143	-
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	1,530,339	1	-	-	549,613	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Foxconn (Kunshan) Computer Connector Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	$ 5,788,792	4	$ -	-	$ 5,645,700	$ -
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	4,350,550	1	-	-	416,143	-
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	11,237,748	1	-	-	3,135,127	-
eCMMS S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,241,122	1	706,098	Subsequent Collection	259,172	-
Foxteq Services India Private Limited	Enormous Technology Inc.	Subsidiary	1,003,195	1	-	-	-	-
Foxconn CZ S.R.O.	Foxconn Technology CZ S.R.O.	Subsidiary	187,631	10	-	-	-	-
Foxconn CZ S.R.O.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	256,785	2	-	-	-	-
Fujin Precision Industrial (Jincheng) Co., Ltd.	Fast Victor Limited	Subsidiary	1,003,318	1	-	-	42,165	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	1,006,342	1	-	-	339,469	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Subsidiary	1,189,918	-	-	-	429,602	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Subsidiary	271,575	1	-	-	66,962	-
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	506,587	1	-	-	36,578	-
NWEA LLC	Cloud Network Technology USA Inc.	Subsidiary	122,161	4	-	-	-	-
Foxconn Assembly LLC	Ingrasys Technology USA Inc.	Subsidiary	173,041	2	-	-	-	-
Foxconn Assembly LLC	Cloud Network Technology USA Inc.	Subsidiary	714,098	1	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	201,843	2	-	-	-	-
PCE Paragon Solutions (Mexico) S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	645,107	2	-	-	-	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	128,915	-	-	-	29,343	-
Shenzhen Fertile Plan International Logistics Co., Ltd.	Shanghai Joyspeed Global Cargo Co., Ltd.	Subsidiary	1,476,149	-	-	-	1,097,520	-
Fuyu Electronical Technology (Huaian) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	7,519,502	2	-	-	5,751,986	-
PCE Paragon Solutions (USA) Inc.	Profit New Limited	Subsidiary	522,225	2	351,522	Subsequent Collection	-	-
Funing Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	12,010,499	3	6,327,162	Subsequent Collection	-	-
Foxconn Baja California S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	729,521	1	-	-	-	-
Hongfujin Precision Industry (Wuhan) Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	183,060	-	75	Subsequent Collection	215	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	$ 1,373,157	1	$ -	-	$ 399,354	$ -
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Foxconn Technology Co., Ltd.	Affiliate	18,531,415	1	-	-	5,448,650	6,949
Foxconn Technology CZ S.R.O.	Foxconn CZ S.R.O.	Subsidiary	433,337	5	-	-	-	-
Huaian Fulitong Trading Co., Ltd.	Tekcon Huizhou Electronics Co., Ltd.	Affiliate	207,448	1	186,886	Subsequent Collection	10,307	78
Foxconn Image & Printing Product Pte. Ltd.	Foxconn European Manufacturing Services S.R.O.	Subsidiary	107,864	1	-	-	58,563	-
Foxconn Image & Printing Product Pte. Ltd.	Futaihua Precision Industry (Weihai) Co., Ltd.	Subsidiary	252,231	2	-	-	160,113	-
PCE Technology de Juarez S.A. de C.V.	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	924,397	2	-	-	-	-
PCE Technology de Juarez S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,380,529	1	-	-	800,201	-
PCE Technology de Juarez S.A. de C.V.	Foxteq Singapore Pte. Ltd.	Subsidiary	140,545	2	-	-	107,473	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Best Leap Enterprises Limited	Subsidiary	10,678,775	-	10,678,775	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	27,812,649	1	2,159,056	Subsequent Collection	15,103,974	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Simply Smart Limited	Subsidiary	921,525	-	511,128	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Ur Materials Industry (Shenzhen) Co., Ltd.	Subsidiary	105,972	-	1,055	Subsequent Collection	44,173	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	193,227	1	55,147	Subsequent Collection	35,556	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Jiangyu Innovation Medical Technology Chengdu Co., Ltd.	Subsidiary	158,726	-	146,597	Subsequent Collection	-	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	140,327,547	1	43,729,753	Subsequent Collection	16,373,187	-
Futaihua Industrial (Shenzhen) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	401,075	1	27	Subsequent Collection	176,229	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Bharat FIH Limited	Subsidiary	424,014	2	9,825	Subsequent Collection	2,283	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Fujun Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	589,278	1	301,546	Subsequent Collection	221,589	-
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Simply Smart Limited	Subsidiary	5,469,994	1	2,897,417	Subsequent Collection	1,379,111	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	308,498	1	49,490	Subsequent Collection	110,117	-
Foxconn Precision Electronics (Yantai) Co., Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	451,401	1	2,150	Subsequent Collection	63,539	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	$ 987,055	3	$ -	-	$ -	$ -
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys Technology USA Inc.	Subsidiary	499,649	4	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Profit New Limited	Subsidiary	19,761,690	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	886,810	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,512,491	2	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	2,702,863	1	-	-	-	-
Fulian Precision Electronics (Tianjin) Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	313,785	1	-	-	-	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fast Victor Limited	Subsidiary	213,474	-	-	-	213,473	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	188,999,746	1	-	-	10,701,246	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	20,683,303	2	1,688	Subsequent Collection	4,012	-
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Fukang Technology Company Limited	Subsidiary	832,827	1	-	-	234,819	-
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	154,954	1	7,000	Subsequent Collection	38,660	-
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	1,777,515	1	-	-	-	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Mega Well Limited	Subsidiary	10,685,203	-	-	-	1,854,664	-
Nanning Fulian Fugui Precision Industrial Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	374,364	1	1,431	Subsequent Collection	46,012	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	3,480,375	2	-	-	-	-
Fulian Precision Electronics (Zhengzhou) Co., Ltd.	IPL International Limited	Subsidiary	6,439,397	2	-	-	-	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Fast Victor Limited	Subsidiary	6,398,514	-	-	-	91,524	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	291,291,353	1	-	-	66,947,136	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	6,095,906	1	-	-	259,909	-
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	13,325,649	-	-	-	1,195,530	-
Profit New Limited	Ingrasys Technology Inc.	Subsidiary	208,150	-	6,026	Subsequent Collection	-	-
Profit New Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	2,188,049	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Profit New Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 18,120,825	-	$ 297,263	Subsequent Collection	$ -	$ -
Profit New Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	23,897,779	-	-	-	-	-
Mega Well Limited	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	102,684	2	9,893	Subsequent Collection	-	-
Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	18,978,146	1	-	-	-	-
Mega Well Limited	IPL International Limited	Subsidiary	640,954	-	-	-	-	-
Fast Victor Limited	Foxconn (Far East) Limited	Subsidiary	3,772,129	-	-	-	-	-
Fast Victor Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	13,114,476 (Shown as other receivables) (Note)	-	-	-	-	-
Fast Victor Limited	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Subsidiary	1,757,202 (Shown as other receivables) (Note)	-	-	-	-	-
Fast Victor Limited	Simply Smart Limited	Subsidiary	142,803	-	-	-	-	-
Competition Team Ireland Limited	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	900,294	1	170,373	Subsequent Collection	416,275	-
Competition Team Ireland Limited	Chongqing Jingmei Precision Electronics Co., Ltd.	Subsidiary	671,878	1	6,860	Subsequent Collection	263,093	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	44,726,508	1	-	-	2,292,085	-
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	751,683	-	-	-	17,690	-
Simply Smart Limited	Foxconn (Far East) Limited	Subsidiary	652,688	-	-	-	652,688	-
Simply Smart Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	448,834	-	-	-	10,776	-
Simply Smart Limited	Fusing International Inc.	Subsidiary	1,840,499	-	-	-	398,520	-
Simply Smart Limited	Competition Team Ireland Limited	Subsidiary	2,800,871	1	-	-	994,863	-
Simply Smart Limited	Foxconn EV Singapore Holdings Pte. Ltd.	Subsidiary	218,370	1	-	-	-	-
Simply Smart Limited	Foxconn Japan Co., Limited	Subsidiary	152,765	1	-	-	26,958	-
Scientific-Atlanta de Mexico S. de R.L. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	428,136	2	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	2,630,337	2	687,713	Subsequent Collection	-	-
Fulian Technology (Jiyuan) Co., Ltd.	IPL International Limited	Subsidiary	11,053,138	-	-	-	-	-
Fulian Technology (Jiyuan) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	293,706	1	165,314	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hong Fujin Precision Industry (HengYang) Co., Ltd.	FIH (Hong Kong) Limited	Subsidiary	$ 295,474	1	$ 17,903	Subsequent Collection	$ 60,953	$ -
Foxconn Interconnect Technology Limited	Ingrasys Technology Inc.	Subsidiary	238,081	4	-	-	55,953	-
Foxconn Interconnect Technology Limited	Fuding Precision Component (Shenzhen) Co., Ltd.	Subsidiary	439,210	3	198,714	Subsequent Collection	70,958	-
Foxconn Interconnect Technology Limited	Foxconn (Kunshan) Computer Connector Co., Ltd.	Subsidiary	516,591	7	238,388	Subsequent Collection	31,746	-
Foxconn Interconnect Technology Limited	Hongfujin Precision Industry (Wuhan) Co., Ltd.	Subsidiary	324,577	5	-	-	128,205	-
Foxconn Interconnect Technology Limited	Huaian Fulitong Trading Co., Ltd.	Subsidiary	402,256	4	230,887	Subsequent Collection	271,950	-
Foxconn Interconnect Technology Limited	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	116,861	4	-	-	14,663	-
Foxconn Interconnect Technology Limited	Foxconn Interconnect Technology Singapore Pte. Ltd.	Subsidiary	1,229,887	3	974,759	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	FIT Electronics, Inc.	Subsidiary	2,334,578	4	882,313	Subsequent Collection	655,911	-
Foxconn Interconnect Technology Limited	eCMMS Precision Singapore Pte. Ltd.	Subsidiary	114,169	7	10,399	Subsequent Collection	40,934	-
Foxconn Interconnect Technology Limited	New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Subsidiary	853,339	8	3,771	Subsequent Collection	410,231	-
Foxconn Interconnect Technology Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	108,427	9	5,011	Subsequent Collection	32,583	-
Foxconn Interconnect Technology Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	149,688	7	10,828	Subsequent Collection	45,997	-
Foxconn Interconnect Technology Limited	Belkin International, Inc.	Subsidiary	1,604,225	2	640,281	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Changyi Interconnect Technology (India) Private Limited	Subsidiary	323,714	1	176,544	Subsequent Collection	138,810	-
Foxconn Interconnect Technology Limited	Ccloud Electro Optics Technology Co., Ltd.	Subsidiary	252,180	8	101,805	Subsequent Collection	-	-
Foxconn Interconnect Technology Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	228,301	4	-	-	39,408	-
Foxconn Interconnect Technology Limited	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	102,356	3	14,844	Subsequent Collection	56,707	-
Foxconn Interconnect Technology Limited	Pan-International Industrial Corp.	Affiliate	478,895	3	-	-	109,183	180
Foxconn Interconnect Technology Limited	Tekcon Electronics Corp.	Affiliate	189,990	6	-	-	31,667	71
Foxconn Interconnect Technology Limited	Avary Holding (Shenzhen) Co., Limited	Affiliate	399,464	2	-	-	86,566	150
Foxconn Interconnect Technology Limited	Hong Qi Sheng Precision Electronics (Qinhuangdao) Co., Ltd.	Affiliate	288,904	5	-	-	88,436	108

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Foxconn Interconnect Technology Limited	Cheng Uei Precision Industry Co., Ltd.	Other related party	$ 135,508	4	$ -	-	$ 53,391	$ 51
ScienBiziP Consulting Inc.	FG Innovation Company Limited	Subsidiary	126,042	-	-	-	-	-
New Beyond Maximum Industrial Limited	Foxconn Interconnect Technology Limited	Subsidiary	11,077,747	1	-	-	1,876,365	-
Zhengzhou WanmaYun Elec. Technology Co., Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	136,434	-	-	-	-	-
FIT Electronics, Inc.	New Beyond Maximum Industrial Limited	Subsidiary	195,134	4	-	-	193,152	-
FIT Electronics, Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	127,134	5	-	-	126,579	-
Jusda International Limited	Sharp Jusda Logistics Corporation	Subsidiary	274,965	1	-	-	112,312	-
Jusda International Limited	Jusda India Supply Chain Management Private Limited	Subsidiary	169,018	-	-	-	6,142	-
Jusda International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	414,346	1	-	-	48,853	-
Jusda International Limited	Jusda Supply Chain Management Corporation	Subsidiary	230,483	1	-	-	-	-
Jusda International Limited	Joyspeed Global Cargo China Limited	Subsidiary	692,726	-	-	-	6,161	-
Jusda International Limited	Jusda International Supply Chain Management (Vietnam) Company Limited	Subsidiary	145,381	-	-	-	121	-
Chongqing Hongteng Technology Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	240,014	4	-	-	33,210	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Bharat FIH Limited	Subsidiary	148,773	2	-	-	-	-
Chongqing Jingmei Precision Electronics Co., Ltd.	Honfujin Precision Electronics (Chongqing) Co., Ltd.	Subsidiary	1,295,357	1	-	-	383,011	-
eCMMS Precision Singapore Pte. Ltd.	Competition Team Technology USA Inc.	Subsidiary	3,490,194	1	133,412	Subsequent Collection	3,252,052	-
eCMMS Precision Singapore Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,790,646	1	55,298	Subsequent Collection	1,372,908	-
eCMMS Precision Singapore Pte. Ltd.	Sharp Corporation Mexico, S.A. de C.V.	Affiliate	140,834	-	1,899	Subsequent Collection	48,991	53
New Wing Interconnect Technology (Bac Giang) Co., Ltd.	Foxconn Interconnect Technology Limited	Subsidiary	8,639,830	4	-	-	2,291,490	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	263,251	8	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	19,664,624	9	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	206,689	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology Korea, Inc.	Subsidiary	1,681,431	10	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	127,946	5	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	6,505,100	2	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Yuzhan Precision Technology Japan Co., Ltd.	Subsidiary	2,421,570	10	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025		Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
						Amount	Action taken		
Ingrasys (Singapore) Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	$	12,319,303	4	$ -	-	$ -	$ -
Ingrasys (Singapore) Pte. Ltd.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary		164,341	4	-	-	-	-
Fulian Precision Electronics (Guiyang) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary		1,089,452	1	471,675	Subsequent Collection	329,307	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		10,179,979	8	-	-	-	-
Fulian Yuzhan Technology (Henan) Co., Ltd.	IPL International Limited	Subsidiary		15,696,372	8	-	-	-	-
Shenzhen Qianhai Jusda Supply Chain Management Ltd.	Jusda India Supply Chain Management Private Limited	Subsidiary		105,300	-	-	-	-	-
Hongfusheng Precision Electronics (Zhengzhou) Co., Ltd.	Zhengzhou WanmaYun Elec. Technology Co., Ltd.	Subsidiary		487,615	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		132,849	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		119,356	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		334,520	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		1,466,166	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		127,512	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	IPL International Limited	Subsidiary		4,445,306	1	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary		177,591	-	-	-	-	-
Fulian Technology (Jincheng) Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary		156,444	1	87,744	Subsequent Collection	5,572	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary		104,041	-	-	-	314	-
Lankao YuFu Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary		113,710	-	-	-	12,747	-
Foxconn Precision International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		110,709	2	43,336	Subsequent Collection	-	-
Foxconn Precision International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary		196,072	2	165,121	Subsequent Collection	-	-
Foxconn Precision International Limited	IPL International Limited	Subsidiary		149,445	8	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Subsidiary		154,501	2	-	-	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary		707,912	2	2,687	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary		729,269	2	565,649	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary		1,174,818	2	148,488	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary		386,810	3	188,869	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary		38,854,344	1	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	$ 535,699	2	$ 6,159	Subsequent Collection	$ -	$ -
Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	98,559,538	1	5	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Hebi) Co., Ltd.	Subsidiary	487,906	2	1,134	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	957,557	2	398,458	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Subsidiary	141,677	1	100,334	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Technology (Zhoukou) Co., Ltd.	Subsidiary	281,436	4	1,839	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Fulian Precision Technology (Ganzhou) Co., Ltd.	Subsidiary	1,493,088	2	948,834	Subsequent Collection	-	-
Fulian Yuzhan Precision Technology Co., Ltd.	Yuzhan Technology (India) Private Limited	Subsidiary	498,426	-	498,426	Subsequent Collection	-	-
Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Fuding Electronic Technology (Jiashan) Co., Ltd.	Subsidiary	443,029	1	-	-	274,827	-
BaiChang Technology Service (Tianjin) Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	139,041	2	18,450	Subsequent Collection	-	-
Sharp Jusda Logistics Corporation	Sharp Corporation	Affiliate	356,838	2	-	-	356,776	134
Sharp Jusda Logistics Corporation	Sharp Marketing Japan Corporation	Affiliate	127,100	2	-	-	127,100	48
Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	94,869,352	-	17,361,040	Subsequent Collection	6,127,820	-
Jusda India Supply Chain Management Private Limited	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	200,902	-	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys Technology Inc.	Subsidiary	582,671	1	-	-	520,160	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Foxconn Assembly LLC	Subsidiary	289,968	3	-	-	289,968	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	384,250	4	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	35,154,752	2	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Mega Well Limited	Subsidiary	4,556,067	6	-	-	-	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	277,638	1	-	-	171,078	-
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	989,897	3	-	-	461,085	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	$ 251,339	1	$ -	-	$ 91,950	$ -
Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	134,573	2	-	-	98,474	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	38,577,009	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	58,352,773	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn CZ S.R.O.	Subsidiary	6,222,941	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Funing Precision Component Co., Ltd.	Subsidiary	5,442,622	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Technology (India) Private Limited	Subsidiary	3,036,204	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Tianjin) Co., Ltd.	Subsidiary	1,271,365	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	1,440,176	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Profit New Limited	Subsidiary	184,457	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Mega Well Limited	Subsidiary	659,423	-	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	4,104,647	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Electronics (Guiyang) Co., Ltd.	Subsidiary	369,196	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	97,211,135	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	804,578	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology Kft.	Subsidiary	1,749,880	2	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	34,257,662	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	IPL International Limited	Subsidiary	267,578	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	FII USA Inc.	Subsidiary	2,066,448	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	47,589,039	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Cloud Computing (TianJin) Co., Ltd.	Subsidiary	17,376,986	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	5,115,160	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	15,604,502	1	-	-	-	-
Cloud Network Technology Singapore Pte. Ltd.	Sharp Hong Kong Limited	Affiliate	678,604	1	-	-	-	254
Cloud Network Technology Kft.	Ingrasys Technology USA Inc.	Subsidiary	2,730,808	2	-	-	-	-
Cloud Network Technology Kft.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	8,326,423	1	-	-	-	-
Cloud Network Technology (Samoa) Limited	Foxconn Precision International Limited	Subsidiary	1,822,719	-	1,822,719	Subsequent Collection	-	-
Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	67,654,556	3	42,764,601	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fulian Technology (Shanxi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	$ 184,864	1	$ -	-	$ -	$ -
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	138,023	1	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	178,290	3	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	289,892	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	3,057,935	2	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	IPL International Limited	Subsidiary	2,876,783	4	-	-	-	-
Fulian Technology (Shanxi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	1,265,690	2	-	-	-	-
Cloud Network Technology USA Inc.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	1,457,689	4	42,127	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	167,506	4	54,578	Subsequent Collection	-	-
IPL International Limited	Foxconn Precision International Limited	Subsidiary	7,426,988	-	7,376,952	Subsequent Collection	-	-
IPL International Limited	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	345,293	3	139,910	Subsequent Collection	-	-
IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	122,519,018	2	14,556,425	Subsequent Collection	-	-
IPL International Limited	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	134,746	1	133,060	Subsequent Collection	-	-
Jusda Supply Chain Management Corporation	Shenzhen Fertile Plan International Logistics Co., Ltd.	Subsidiary	124,458	-	-	-	-	-
Jusda Supply Chain Management Corporation	Jusda International Limited	Subsidiary	197,986	-	-	-	-	-
Jusda Supply Chain Management Corporation	FII USA Inc.	Subsidiary	103,197	2	-	-	-	-
AFE, Inc.	FII USA Inc.	Subsidiary	228,881	-	228,881	Subsequent Collection	90,251	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	20,226,674	2	-	-	10,383,380	-
Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	66,325,316	1	-	-	3,969,672	-
Fortunebay Technology Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	321,787	2	-	-	169,047	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Yantai) Co., Ltd.	Subsidiary	212,750	1	-	-	90,407	-
Fortunebay Technology Pte. Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	354,678	2	-	-	237,171	-
Fortunebay Technology Pte. Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	495,264	2	-	-	253,716	-
Fortunebay Technology Pte. Ltd.	Nanning Fulian Fugui Precision Industrial Co., Ltd.	Subsidiary	627,543	2	-	-	307,276	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fortunebay Technology Pte. Ltd.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 405,859	1	$ -	-	$ 201,537	$ -
Fortunebay Technology Pte. Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	770,299	2	-	-	489,286	-
Fortunebay Technology Pte. Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	581,295	1	-	-	298,735	-
Fortunebay Technology Pte. Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,038,007	2	-	-	836,750	-
Fortunebay Technology Pte. Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	135,781	1	-	-	85,562	-
Fortunebay Technology Pte. Ltd.	Foxconn Hon Hai Technology India Mega Development Private Limited	Subsidiary	483,213	2	-	-	245,795	-
Fortunebay Technology Pte. Ltd.	Fukang Technology Company Limited	Subsidiary	1,031,664	2	-	-	789,430	-
Fortunebay Technology Pte. Ltd.	Ningbo Innolux Optoelectronics Ltd.	Other related party	132,942	1	-	-	19,409	50
Fulian Technology (Wuhan) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	773,682	2	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	741,963	2	171,937	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	283,561	4	184,654	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	392,201	3	194	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	563,162	2	416,310	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Shanxi) Co., Ltd.	Subsidiary	139,925	5	161	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	IPL International Limited	Subsidiary	223,342	2	62,971	Subsequent Collection	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Technology (Wuhan) Co., Ltd.	Subsidiary	426,771	3	-	-	-	-
Fulian Technology (Hebi) Co., Ltd.	Fulian Lankao Technology Co., Ltd.	Subsidiary	256,816	2	99,315	Subsequent Collection	-	-
Triple Win Technology (JinCheng) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	736,332	2	-	-	495,707	-
Bang Tai International Logistics Co., Limited	Jusda International Limited	Subsidiary	323,274	-	-	-	64,148	-
FII USA Inc.	Ingrasys Technology Inc.	Subsidiary	320,813	1	65,072	Subsequent Collection	-	-
FII USA Inc.	Foxconn Technology CZ S.R.O.	Subsidiary	107,751	2	-	-	-	-
FE HOLDINGS USA, INC.	FII USA Inc.	Subsidiary	105,448	-	-	-	72,203	-
Fulian Lankao Technology Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	1,155,166	10	-	-	-	-
Fulian Lankao Technology Co., Ltd.	IPL International Limited	Subsidiary	1,213,645	8	-	-	-	-
Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	62,258,100	4	4,990,861	Subsequent Collection	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Fuyu Precision Component Co., Ltd.	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	$ 233,394	1	$ 201,106	Subsequent Collection	$ -	$ -
Fulian Yuzhan Technology (Hengyang) Co., Ltd.	Fulian Yuzhan Precision Technology Co., Ltd.	Subsidiary	449,085	1	78,926	Subsequent Collection	370,159	-
ShunSin Technology (Bac Giang, Vietnam) Limited	ShunYun Technology (Ha Noi, Vietnam) Limited	Subsidiary	337,536	1	-	-	175,784	-
ShunYun Technology Holdings Limited	ShunSin Technology (Bac Giang, Vietnam) Limited	Subsidiary	867,513	1	-	-	176,030	-
Fulian Cloud Computing (TianJin) Co., Ltd.	Profit New Limited	Subsidiary	744,795	2	-	-	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jiyuan) Co., Ltd.	Subsidiary	123,097	3	5,474	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	666,634	2	210,157	Subsequent Collection	-	-
Fulian Technology (Zhoukou) Co., Ltd.	Fulian Technology (Jincheng) Co., Ltd.	Subsidiary	124,225	2	1,310	Subsequent Collection	-	-
Taiyuan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	18,688,686	-	-	-	595,903	-
Polight Technology (Foshan) Co., Ltd.	Triple Win Technology (Shenzhen) Co., Ltd.	Subsidiary	2,082,735	1	-	-	955,932	-
Polight Technology (Foshan) Co., Ltd.	Best Ever Industries Limited	Subsidiary	111,021	3	-	-	111,021	-
Ingrasys Technology Mexico S.A. de C.V.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	431,145	10	-	-	-	-
Ingrasys Technology Mexico S.A. de C.V.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	183,124	10	-	-	-	-
Futaihua Precision Industry (Weihai) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	6,265,447	1	-	-	-	-
Foxconn Technology Service and Logistics Limited	Foxconn CZ S.R.O.	Subsidiary	165,540	10	-	-	-	-
Joyspeed Global Cargo China Limited	Jusda International Limited	Subsidiary	415,071	1	-	-	111,400	-
Sound Solutions Austria GmbH	Sound Solutions (Zhenjiang) International Co., Ltd.	Subsidiary	467,825	-	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	1,828,625	1	462,575	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Fulian Yuzhan Technology (Henan) Co., Ltd.	Subsidiary	1,892,701	1	502,927	Subsequent Collection	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	7,593,867	1	-	-	-	-
Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	16,735,848	1	-	-	-	-
Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd.	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Subsidiary	120,881	10	-	-	-	-
Fulian Precision Technology Component Company Limited	Profit New Limited	Subsidiary	3,416,426	-	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2025	Turnover rate	Overdue receivables Amount	Overdue receivables Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Fulian Precision Technology Component Company Limited	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	$ 2,589,005	-	$ -	-	$ -	$ -
Fulian Precision Technology Component Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	2,729,804	-	234,726	Subsequent Collection	-	-
FII AMC Mexico, S. de R.L. de C.V.	Ingrasys Technology Mexico S.A. de C.V.	Subsidiary	106,218	9	-	-	-	-
NSG Technology Inc.	Cloud Network Technology USA Inc.	Subsidiary	1,327,033	-	1,018,410	Subsequent Collection	-	-
Premier Image Technology (China) Ltd.	Hongfutai Precision Electronics (Yantai) Co., Ltd.	Subsidiary	111,835	1	-	-	44,008	-
Fuhong Precision Component (Bac Giang) Company Limited	Foxconn Interconnect Technology Limited	Subsidiary	1,503,207	-	588,930	Subsequent Collection	-	-
Fuhong Precision Component (Bac Giang) Company Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	21,612,274	-	12,474,880	Subsequent Collection	-	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuyu Precision Component Co., Ltd.	Subsidiary	300,096	1	-	-	59,236	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fuhong Precision Component (Bac Giang) Company Limited	Subsidiary	106,710	-	-	-	69,874	-
Jusda International Supply Chain Management (Vietnam) Company Limited	Fukang Technology Company Limited	Subsidiary	103,818	-	-	-	25,587	-
Foxconn MOEBG Industria de Eletronicos Ltda.	Foxconn Brasil Industria e Comercio Ltda.	Subsidiary	323,121	4	-	-	-	-
Competition Team Technology (India) Private Limited	Foxconn Technology (India) Private Limited	Subsidiary	133,772	1	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	126,645	1	-	-	-	-
Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	58,416,039	2	-	-	-	-
Fukang Technology Company Limited	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	4,562,318	1	-	-	-	-
Fukang Technology Company Limited	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	5,763,631	2	-	-	-	-
Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	29,011,249	2	-	-	-	-
Fukang Technology Company Limited	Foxconn Singapore Pte Ltd	Subsidiary	33,035,142	-	-	-	-	-
Ingrasys (Singapore) Pte. Ltd.	Fulian Precision Technology Component Company Limited	Subsidiary	159,765	-	-	-	-	-

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

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Significant inter-company transactions during the reporting period

For the three months ended March 31, 2025

Table 6

Expressed in thousands of TWD

(Except as otherwise indicated)

				Transaction			
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 4)
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Purchases	$ 156,347,081	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Accounts payable	227,939,507	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited and subsidiaries	Subsidiary	Other receivables	112,783,663	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Futaihua Industrial (Shenzhen) Co., Ltd.	Subsidiary	Other receivables	136,335,569	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Other receivables	147,276,481	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Other receivables	223,581,387	Note 3	5
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Purchases	158,663,010	Note 3	10
0	Hon Hai Precision Industry Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts payable	270,738,015	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Henan Fuchi Technology Co., Ltd.	Subsidiary	Other receivables	70,606,941	Note 3	2
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Purchases	93,818,861	Note 3	6
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts payable	145,363,345	Note 3	3
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Purchases	245,658,054	Note 3	15
0	Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Accounts payable	304,155,974	Note 3	7
1	Ingrasys Technology Inc.	Ingrasys (Singapore) Pte. Ltd.	Subsidiary	Sales	23,964,873	Note 3	1
2	Triple Win Technology (Shenzhen) Co., Ltd.	Best Ever Industries Limited	Subsidiary	Sales	44,152,470	Note 3	3
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Image & Printing Product Pte. Ltd.	Subsidiary	Sales	24,867,478	Note 3	2
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Sales	92,796,618	Note 3	6
3	Futaihua Industrial (Shenzhen) Co., Ltd.	Foxconn Infinite Pte. Ltd.	Subsidiary	Accounts receivable	140,327,547	Note 3	3
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	122,136,499	Note 3	7
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	188,999,746	Note 3	4
4	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	29,113,004	Note 3	2
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Sales	296,785,877	Note 3	18
5	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Foxconn Singapore Pte Ltd	Subsidiary	Accounts receivable	291,291,353	Note 3	6
6	Mega Well Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	18,205,963	Note 3	1
7	Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Fast Victor Limited	Subsidiary	Sales	45,762,533	Note 3	3
8	Ingrasys (Singapore) Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	21,830,976	Note 3	1
9	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Sales	30,128,929	Note 3	2

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 4)
9	Fulian Yuzhan Precision Technology Co., Ltd.	IPL International Limited	Subsidiary	Accounts receivable	$ 98,559,538	Note 3	2
10	Henan Fuchi Technology Co., Ltd.	Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Subsidiary	Sales	107,818,840	Note 3	7
10	Henan Fuchi Technology Co., Ltd.	Fast Victor Limited	Subsidiary	Accounts receivable	94,869,352	Note 3	2
11	Shenzhen Fulian Fugui Precision Industry Co., Ltd.	Profit New Limited	Subsidiary	Sales	19,839,004	Note 3	1
12	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology Inc.	Subsidiary	Sales	36,354,765	Note 3	2
12	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Sales	59,470,667	Note 3	4
12	Cloud Network Technology Singapore Pte. Ltd.	Ingrasys Technology USA Inc.	Subsidiary	Accounts receivable	58,352,773	Note 3	1
12	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Sales	123,006,024	Note 3	7
12	Cloud Network Technology Singapore Pte. Ltd.	Foxconn Precision International Limited	Subsidiary	Accounts receivable	97,211,135	Note 3	2
12	Cloud Network Technology Singapore Pte. Ltd.	Cloud Network Technology USA Inc.	Subsidiary	Sales	25,158,715	Note 3	2
12	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Sales	54,599,484	Note 3	3
12	Cloud Network Technology Singapore Pte. Ltd.	Fuyu Precision Component Co., Ltd.	Subsidiary	Accounts receivable	47,589,039	Note 3	1
13	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	45,387,674	Note 3	3
13	Cloud Network Technology (Samoa) Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	67,654,556	Note 3	1
14	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	77,265,177	Note 3	5
14	IPL International Limited	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	122,519,018	Note 3	3
15	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Subsidiary	Sales	28,732,829	Note 3	2
15	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Sales	38,221,777	Note 3	2
15	Honfucheng Precision Electronics (Chengdu) Co., Ltd.	Falcon Precision Trading Pte. Ltd.	Subsidiary	Accounts receivable	66,325,316	Note 3	1
16	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Sales	56,018,121	Note 3	3
16	Fuyu Precision Component Co., Ltd.	Cloud Network Technology Singapore Pte. Ltd.	Subsidiary	Accounts receivable	62,258,100	Note 3	1
17	Fulian Precision Technology (Ganzhou) Co., Ltd.	Cloud Network Technology (Samoa) Limited	Subsidiary	Sales	18,999,336	Note 3	1
17	Fulian Precision Technology (Ganzhou) Co., Ltd.	IPL International Limited	Subsidiary	Sales	18,689,483	Note 3	1
18	Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Sales	65,783,656	Note 3	4
18	Foxconn Hon Hai Technology India Mega Development Private Limited	Enormous Technology Inc.	Subsidiary	Accounts receivable	58,416,039	Note 3	1
19	Fukang Technology Company Limited	Enormous Technology Inc.	Subsidiary	Sales	28,719,558	Note 3	2

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

(1) Number 0 represents the Company.

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

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

(1) The Company to the consolidated subsidiary.

(2) The consolidated subsidiary to the Company.

(3) The consolidated subsidiary to another consolidated subsidiary.

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

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

Note 5: For balance sheet accounts, transactions exceeding 1% of the consolidated total assets should be disclosed; for income statement accounts, transactions exceeding 1% of the consolidated total revenue should be disclosed. All the transactions had been eliminated when preparing consolidated financial statements.

Note 6: Part of the above transactions with related parties were based on the financial statements of the company for the same period which was not reviewed by independent accountants.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investees

March 31, 2025

Table 7

Expressed in thousands of TWD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2025	Initial investment amount: Balance as at December 31, 2024	Shares held as at March 31, 2025: Number of shares	Shares held as at March 31, 2025: Ownership (%)	Shares held as at March 31, 2025: Book value	Net profit (loss) of the investee for the three months ended March 31, 2025	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Footnote
Hon Hai Precision Industry Co., Ltd.	Foxconn (Far East) Limited	Cayman Islands	Investment holding	$ 183,643,578	$ 183,643,578	6,537,329,969	100	$1,700,755,381	$ 36,882,673	$ 37,022,008	Note 1
Hon Hai Precision Industry Co., Ltd.	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	39,865,078	39,865,078	144,900,000	22	33,460,578	8,582,078	2,139,430	Note 1、6
Hon Hai Precision Industry Co., Ltd.	eCMMS Precision Singapore Pte. Ltd.	Singapore	Manufacture and sale of computer and data processing equipment	21,489,444	21,489,444	615,761,088	100	27,036,737	327,027	325,901	Note 1
Hon Hai Precision Industry Co., Ltd.	Hyield Venture Capital Co., Ltd.	Taiwan	Investment holding	7,399,903	7,399,903	1,589,101,113	98	29,968,426	136,787	133,988	Note 1
Hon Hai Precision Industry Co., Ltd.	Bon Shin International Investment Co., Ltd.	Taiwan	Investment holding	6,497,500	6,497,500	1,927,801,770	100	28,742,594	399,884	399,884	
Hon Hai Precision Industry Co., Ltd.	Margini Holdings Limited	British Virgin Islands	Investment holding	2,814,895	2,814,895	75,980,200	100	12,540,665	15,399	15,399	
Hon Hai Precision Industry Co., Ltd.	Ambit International Limited	British Virgin Islands	Investment holding	2,393,965	2,393,965	74,572,281	100	75,016,529	2,403,647	2,403,647	
Hon Hai Precision Industry Co., Ltd.	Foxconn Holdings B.V.	Netherlands	Investment holding	6,486,934	6,486,934	108,355,209	100	14,341,556	(302,241)	(302,241)	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2025			Net profit (loss) of the investee for the three months ended March 31, 2025	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Footnote
				Balance as at March 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Hon Hai Precision Industry Co., Ltd.	Fenix Industria De Eletronicos Ltda.	Brazil	Manufacture of computer Wifi card and Wifi module	$ 539,450	$ 539,450	53,333,780	99	$ 1,315,443	$ 51,093	$ 50,821	
Hon Hai Precision Industry Co., Ltd.	Foxconn MOEBG Industria De Eletronicos Ltda.	Brazil	Products including FTV/DVR/ Bluetooth module/set-top box and optical network terminals	348,977	348,977	28,661,789	5	238,888	275,753	12,985	
Hon Hai Precision Industry Co., Ltd.	Foxconn Technology Co., Ltd.	Taiwan	Sales and manufacturing of Mag/AI casing and mechanic parts	481,782	481,782	139,725,803	10	11,042,872	936,390	92,128	Note 1、2
Hon Hai Precision Industry Co., Ltd.	Foxconn Infinite Pte. Ltd.	Singapore	Investment holding	48,664,097	48,664,097	1,590,702,102	100	73,236,935	1,262,646	1,226,586	
Hon Hai Precision Industry Co., Ltd.	Hon Yuan International Investment Co., Ltd.	Taiwan	Investment holding	2,249,500	2,249,500	539,251,192	100	4,926,496	(252,411)	(252,411)	
Hon Hai Precision Industry Co., Ltd.	Hon Chi International Investment Co., Ltd.	Taiwan	Investment holding	1,500,500	1,500,500	485,636,467	100	5,748,399	25,396	25,396	
Hon Hai Precision Industry Co., Ltd.	Foxconn Singapore Pte Ltd	Singapore	Investment holding	112,102,522	104,506,698	4,884,701,094	100	125,318,432	3,097,883	2,501,539	Note 1
Hon Hai Precision Industry Co., Ltd.	Foxconn Sa B.V.	Netherlands	Investment holding	2,105,016	2,105,016	69,792,817	100	309,032	573	573	
Hon Hai Precision Industry Co., Ltd.	Pan-International Industrial Corporation	Taiwan	Manufacture and marketing of cables	2,042,398	2,042,398	107,776,254	21	3,114,508	269,357	45,287	Note 1、3
Hon Hai Precision Industry Co., Ltd.	Lin Yih International Investment Co., Ltd.	Taiwan	Investment holding	7,772,411	7,772,411	783,700,000	100	7,567,729	342,723	342,723	

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2025	Initial investment amount: Balance as at December 31, 2024	Shares held as at March 31, 2025: Number of shares	Shares held as at March 31, 2025: Ownership (%)	Shares held as at March 31, 2025: Book value	Net profit (loss) of the investee for the three months ended March 31, 2025	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Footnote
Hon Hai Precision Industry Co., Ltd.	Syntrend Creative Park Co., Ltd.	Taiwan	Retail of office machinery and equipment and electronic appliances, and information software services	$ 1,836,463	$ 1,836,463	183,646,250	75	$ 1,075,765	$ 34,900	$ 26,106	
Hon Hai Precision Industry Co., Ltd.	Premier Image Technology (H.K.) Limited	Hong Kong	Purchase and sale of cameras and related parts	22,311	22,311	1,409,100	2	149,854	73,928	3,819	Note 1、4
Hon Hai Precision Industry Co., Ltd.	Altus Technology Inc.	Taiwan	Rental and leasing	6,704,555	6,704,555	591,810,751	89	5,436,737	(36,725)	(32,837)	Note 5
Hon Hai Precision Industry Co., Ltd.	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	168,599	168,599	503,768	-	216,855	1,876,407	3,830	
Hon Hai Precision Industry Co., Ltd.	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	7,944,000	7,944,000	794,400,000	46	7,537,031	(529,441)	(241,535)	Note 7
Hon Hai Precision Industry Co., Ltd.	Hon Young Semiconductor Corporation	Taiwan	Research, development, design, manufacture and sale the following products: 1.Manufacture and OEM of Si products 2.SiC power components 3.MEMS (Microelectromechanical Systems) products and manufacturing of SENSOR products and their corresponding ASIC analogue circuit	5,935,000	5,935,000	593,500,000	100	2,338,532	(337,114)	(337,114)	
Hon Hai Precision Industry Co., Ltd.	Foxconn Ev Singapore Holdings Pte. Ltd.	Singapore	Investment holding	13,434,415	13,434,415	412,625,934	100	13,623,187	48,630	48,630	
Hon Hai Precision Industry Co., Ltd.	Others	Others		412,045	412,045	-	-	487,980	70,259	28,557	Note 1、9

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2025			Net profit (loss) of the investee for the three months ended March 31, 2025	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Footnote
				Balance as at March 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Foxconn (Far East) Limited	Sharp Corporation	Japan	Manufacture and sale of digital intelligence appliances, communication systems, electronic equipment and display equipment and related parts	$ 20,164,627	$ 20,164,627	76,655,069	12	$ 17,685,991	$ 8,582,078	$ 1,139,540	Note 6
Hyield, Hon Yuan,Bon Shin and Hon Chi	Foxconn Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	1,852,824	1,852,824	259,959,573	18	20,757,516	936,390	174,068	Note 2、10
Hon Yuan, Bon Shin, Hon Chi and Hon Yiing	Pan-International Industrial Corp.	Taiwan	Manufacture and marketing of cables	560,639	560,639	29,620,041	6	887,416	269,357	12,480	Note 3、10
Hyield, Hon Yuan, Bon Shin and Hon Chi	Foxsemicon Integrated Technology Inc.	Taiwan	Manufacture of semiconductor machinery and sales of computer components	915,164	915,164	14,557,088	13	2,194,482	723,978	97,325	Note 10
Hyield, Hon Yuan, Bon Shin and Hon Chi	Ennoconn Corporation	Taiwan	Design, manufacture and sale of computer system, embedded board, industrial PC motherboard	1,282,650	1,282,650	36,249,744	26	6,430,075	1,876,407	274,388	Note 8、10
Hon Chi, Hon Yuan, Bon Shin, and Hyield	Foxnum Technology Co., Ltd.	Taiwan	Production, processing and sales of network terminals, computer monitors, computer peripheral devices, power supplies and components	925,762	925,762	51,128,316	100	25,691	-	-	Note 10
Hyield	Antec Electronic System Co., Ltd.	Taiwan	Manufacture of cable, electronic equipment and electron component of motor vehicles	972,500	972,500	60,260,000	100	94,148	(159)	(159)	Note 10
Hyield	Burrage Capital Healthcare Offshore Fund II, Ltd.	Cayman Islands	Investment holding	441,300	441,300	15,000,000	100	839,720	(98,428)	(98,428)	Note 10
Hyield and Lin Yih	Taiwan Intelligent Fiber Optic Network Co., Ltd.	Taiwan	Leasing of FTTH wideband loop, FTTH wideband internet service, and ethernet leased circuit	713,935	713,935	37,689,085	21	491,490	22,082	4,545	Note 10

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at March 31, 2025	Initial investment amount: Balance as at December 31, 2024	Shares held as at March 31, 2025: Number of shares	Shares held as at March 31, 2025: Ownership (%)	Shares held as at March 31, 2025: Book value	Net profit (loss) of the investee for the three months ended March 31, 2025	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Footnote
Bon Shin, Hyield, and Lin Yih	Healthconn Corp.	Taiwan	Consultancy of health checkup software, machine, and health care	$ 276,170	$ 276,170	24,637,025	54	$ 562,835	$ (756)	$ (402)	Note 10
Bon Shin	Aurora Telecom Corporation	Taiwan	Sales of mobile phones and its accessories and activate mobile number	273,444	273,444	12,777,765	30	163,635	(17,208)	(5,078)	Note 10
Hyield, Hon Yuan and Hon Chi	Zhong Yang Technology Co., Ltd.	Taiwan	Research and development, manufacturing and sales of mold, digital lens assembly and lens coating	863,727	863,727	19,007,714	20	388,358	(47,933)	(9,504)	Note 10
Bon Shin	XSemi Corporation	Taiwan	Design, test and sales of various types of IC application	1,530,000	1,530,000	1,530,000,000	45	1,760,697	47,300	21,293	Note 10
Bon Shin	Dynamic Computing Technology Co., Ltd.	Taiwan	Operation of Internet Data Center, system integration services, cloud service and information business	1,020,000	1,020,000	102,000,000	100	1,222,556	27,469	27,469	Note 10
Hyield, Bon Shin and Lin Yih	Foxtron Vehicle Technologies Co., Ltd.	Taiwan	Complete electric vehicles design and development, including technical authorisation and transfer. Also offering complete solutions for autonomous driving systems, new energy power and IoV systems	551,290	551,290	11,029,000	1	104,640	(529,441)	(3,353)	Note 7、10
Lin Yih	Horizon Plus Company Limited	Thailand	Producing, manufacturing, after-sale service and sales of electric vehicles	2,739,393	3,699,340	427,842,346	60	2,956,012	(29,409)	(14,454)	Note 10
Hyield, Hon Yuan, Bon Shin, Lin Yih and Hon Chi	Others	Others		6,208,718	6,208,718	-	-	5,054,388	(731,882)	(198,228)	Note 9

Note 1: The investment income recognised for this period had eliminated unrealised gain or loss on the transactions between the Company and its investees.

Note 2: The Company and the direct and indirect investee companies own 28.26% of Foxconn Technology Co., Ltd.'s outstanding shares.

Note 3: The Company and the direct and indirect investee companies own 26.51% of Pan International Industrial Corp.'s outstanding shares.

Note 4: The Company and the direct and indirect investee companies own 99.96% of Premier Image Technology (H.K.) Limited's outstanding shares.

Note 5: The Company and the direct and indirect investee companies own 100% of Altus Technology Inc.'s outstanding shares.

Note 6: The Company and the direct and indirect investee companies own 34.12% of Sharp Corporation’s outstanding shares.

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

Note 8: The Company and the direct and indirect investee companies own 26.72% of Ennoconn Corporation's outstanding shares.

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

Note 10: Hyield Venture Capital Co., Ltd. is referred to as Hyield, Hon Chi International Investment Co., Ltd. is referred to as Hon Chi, Hon Yuan International Investment Co., Ltd. is referred to as Hon Yuan, Bon Shin International Investment Co., Ltd. is referred to as Bon Shin, Lin Yih International Investment Co., Ltd. is referred to as Lin Yih and Hon Yiing International Investment Co., Ltd. is referred to as Hon Yiing.

Note 11:Because the foreign holding investee companies prepare consolidated financial statements only, the disclosure of the company’s investments over which the Company has significant influence or control, directly or indirectly, is only disclosed to the level of the holding company.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Information on investments in Mainland China

For the three months ended March 31, 2025

Table 8

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, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	Net income of investee for the three months ended March 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Book value of investments in Mainland China as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
FIH Precision Component (Beijing) Co., Ltd.	Manufacturing of telecommunication cases	$ 2,284,848	-	$ -	$ -	$ -	$ -	$ (12,674)	64.44	$ (8,168)	$ 5,117,176	$ -	Note 2
Fujin Precision Industry (Shenzhen) Co., Ltd.	Manufacturing and processing of computer cases, computer peripherals, etc.	2,859,083	-	166,050	-	-	166,050	13,521	100	13,521	743,934	143,226	Note 2
Shenzhen FuTaiHong Precision Industrial Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	5,928,649	-	-	-	-	-	(771,126)	64.44	(496,939)	12,869,989	-	Note 2
Foxconn Precision Component (Shenzhen) Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	2,020,496	-	99,630	-	-	99,630	14,802	100	14,802	1,821,113	-	Note 2
Honxun Electrical Industry (Hangzhou) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,211,028	-	-	-	-	-	156,144	64.44	100,624	6,700,075	-	Note 2
Hongzhun Precision Tooling (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	568,342	-	-	-	-	-	6,264	100	6,264	864,187	-	Note 2
Foxconn (Kunshan) Computer Connector Co., Ltd.	Manufacturing of connectors, micro ribbon connectors for terminals, micro-computers, mouse cables, monitor cables, etc.	1,481,166	-	166,050	-	-	166,050	324,871	71	230,745	8,261,689	242,547	Note 2
Fuding Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	1,594,080	-	-	-	-	-	649,455	71	461,286	13,520,128	-	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, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	Net income of investee for the three months ended March 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Book value of investments in Mainland China as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Foxconn Technology Group Co., Ltd.	Manufacturing and marketing of computer case and computer peripherals, etc.	$ 5,612,490	-	$ -	$ -	$ -	$ -	$ 4,880,477	100	$ 4,880,477	$ 155,162,237	$ 1,189,633	Note 2
Foxconn Electronic Industrial Develpment (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	4,118,040	-	1,859,760	-	-	1,859,760	88,707	71	63,006	4,092,372	-	Note 2
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Manufacturing and design of computer components keyboards, etc.	398,520	-	-	-	-	-	6,367	100	6,367	869,173	-	Note 2
Fuhong Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of connectors, micro ribbon connectors for terminals, etc.	381,915	-	-	-	-	-	10,420	100	10,420	1,345,948	73,715	Note 2
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Manufacturing and marketing of computer cases and computer peripherals, etc.	3,234,356	-	-	-	-	-	244,028	100	244,028	13,037,428	90,478	Note 2
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of computer components, computer peripherals, etc.	4,848,660	-	963,090	-	-	963,090	33,378	100	33,378	7,640,405	-	Note 2
Futaikang Precision Component (Shenzhen) Co., Ltd.	Manufacturing and marketing of computer cases, micro ribbon connectors for terminals, etc.	190,958	-	-	-	-	-	13,610	100	13,610	563,140	-	Note 2
Fujin Precision Industrial (Jincheng) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	22,151,070	-	11,656,710	-	-	11,656,710	297,037	100	297,037	34,196,710	734,091	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	1,428,030	-	1,428,030	-	-	1,428,030	2,091,490	100	2,091,490	23,564,209	-	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, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	Net income of investee for the three months ended March 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Book value of investments in Mainland China as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Hongfutai Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of auto digital signal process device and components, management of sales and marketing for robots, electronic whiteboards, game consoles, game controllers, CD players, projectors and joysticks	$ 11,639,178	-	$ -	$ -	$ -	$ -	$ 333,378	100	$ 333,378	$ 19,533,520	$ -	Note 2
Shunsin Technology (Zhongshan) Limited	Manufacturing and marketing of high frequency wireless communication modules and assembly, testing, and sales of Integrated Circuit (IC) of various sizes	3,304,619	-	813,645	-	-	813,645	3,244	59.52	1,931	5,826,304	-	Note 2
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Manufacturing and marketing of computer frames and related metal compression components	12,121,650	-	830,250	-	-	830,250	542,928	100	542,928	24,490,118	1,380,684	Note 2
Dong Guan Hong Song Precision Component Co., Ltd.	Manufacturing and marketing of keypad and computer components	-	-	-	-	-	-	-	-	-	-	-	Note 2
FIH (TianJin) Precision Industry Co., Ltd.	Manufacturing and marketing of wireless phone and components	1,753,488	-	-	-	-	-	1,892	64.44	1,219	113,141	-	Note 2
Fugion Material Technology (Shenzhen) Co., Ltd.	Manufacturing and marketing of potassium aurous cyanide	397,852	-	-	-	-	-	9,465	70	6,626	412,136	-	Note 2
Antec Automotive Electric System (Kunshan) Co., Ltd.	Manufacturing and marketing of automobiles	-	-	166,050	-	-	166,050	-	-	-	-	-	Note 2
Foxconn Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of telecommunication peripherals	7,690,319	-	1,088,883	-	-	1,088,883	(22,360)	100	(22,360)	6,188,832	-	Note 2
Premier Image Technology (China) Ltd.	Manufacturing and sale of cameras	5,201,766	-	21,587	-	-	21,587	58,995	100	58,995	7,397,320	225,648	Note 2
Fuzhun Precision Tooling (Huaian) Co., Ltd.	Designing, manufacturing and marketing of computer components	3,294,432	-	-	-	-	-	(1,842)	100	(1,842)	5,263,533	343,205	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, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025 Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	Net income of investee for the three months ended March 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Book value of investments in Mainland China as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Footnote
Fuyu Electronical Technology (Huaian) Co., Ltd.	Designing and marketing of connectors and cables	$ 8,840,502	-	$ 5,645,700	$ -	$ -	$ 5,645,700	$ 377,033	71	$ 267,794	$ 11,564,743	$ -	Note 2
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	15,724,935	-	2,387,619	-	-	2,387,619	1,284,376	100	1,284,376	58,436,194	1,192,898	Note 2
Avary Holding (Shenzhen) Co., Limited	Manufacturing and marketing of rigid single (double) sided PCB, rigid multilayer PCB, flexible multilayer PCB and other PCB	10,725,225	-	-	-	-	-	2,245,488	23	516,390	25,163,130	-	Note 2
Futaijing Precision Electronics (Beijing) Co., Ltd.	Manufacturing and marketing of plugs, PCB, and cell phone casings	2,490,750	-	-	-	-	-	37,696	64.44	24,293	1,712,974	-	Note 2
FIH Precision Electronics (Langfang) Co., Ltd.	Manufacturing and marketing of cell phone and components	15,791,355	-	-	-	-	-	(198,498)	64.44	(127,919)	9,072,558	-	Note 2
Fuyu Energy Technology (Kunshan) Co., Ltd.	Manufacturing and marketing of micro ribbon connectors for terminals	664,200	-	-	-	-	-	2,179	100	2,179	759,512	-	Note 2
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Manufacturing and marketing of computer and digital camera components	9,723,888	-	6,406,209	-	-	6,406,209	729,706	100	729,706	30,639,732	1,261,719	Note 2
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Manufacturing and marketing of computer components	5,427,299	-	-	-	-	-	968,127	100	968,127	54,310,340	6,010,371	Note 2
FIH (Nanjing) Communication Co., Ltd.	Manufacturing and marketing of handset and components	581,175	-	-	-	-	-	45,420	64.44	29,270	442,994	-	Note 2
Foxconn (Nanjing) Software Co., Ltd.	Computer software, hardware and other digital product	1,062,720	-	-	-	-	-	(14,468)	100	(14,468)	1,033,187	-	Note 2
Futaikang Electronics Development (Yantai) Co., Ltd.	Industrial design business	1,992,600	-	1,992,600	-	-	1,992,600	(5,944)	100	(5,944)	850,558	-	Note 2
Foxconn (Shenyang) Precision Industry Co., Ltd.	Manufacturing and sales of Computer Numeric Controlled (CNC) machinery and permanent magnet servomotors	1,714,115	-	-	-	-	-	(3,310)	69.23	(2,292)	580,454	-	Note 2

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					Remitted to Mainland China	Remitted back to Taiwan							
Fuding Electronic Technology (Jiashan) Co., Ltd.	Manufacturing and marketing of computer components and molds	$ 15,541,060	-	$ 8,800,650	$ -	$ -	$ 8,800,650	$ 479,398	100	$ 479,398	$ 42,342,538	$ 3,771,746	Note 2
Fuhuajie Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer and liquid crystal display	3,819,150	-	3,819,150	-	-	3,819,150	13,677	100	13,677	3,059,040	-	Note 2
GDS Software (Shenzhen) Co., Ltd.	OEM and sales of computer software not including IC design	381,915	-	332,100	-	-	332,100	(33,822)	100	(33,822)	383,957	-	Note 2
Futaihua Industrial (Shenzhen) Co., Ltd.	Manufacturing and marketing of microcomputer, cell phone and components	12,287,700	-	12,287,700	-	-	12,287,700	7,510,623	100	7,510,623	391,018,639	13,764,211	Note 2
Dongguan Yihong Precision Tooling Co., Ltd.	Manufacturing and sales of precision die stamping, precision die opening, standardised modules, precision hardware, digital electronics (MP3, MP4, and digital photo frames, etc.) and plastic products	54,039	-	-	-	-	-	3,082	26.47	816	31,052	-	Note 2
Wuxi Xinguan Metal Science & Technology Co., Ltd.	Design, R&D and manufacture of precision die stamping, precision die opening, standardised modules, nonmetallic product molds, electronic equipment, testing equipment, electronic components, digital video recorders, digital TV, digital recorders and key components, and management and agency of import and export for various products and technologies	447,918	-	-	-	-	-	6,955	26.47	1,841	16,681	-	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, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	Net income of investee for the three months ended March 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Book value of investments in Mainland China as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Kunshan Eson Precision Engineering Co., Ltd.	Design and manufacture of electronic equipment, testing equipment and various precision die stamping precision die opening, injection molds, compressor molds, standardised modules, and new electronics and components, LCD TV, and servers; sales of self-produced products; wholesale and import/ export of products	$ 1,762,343	-	$ -	$ -	$ -	$ -	$ (57,064)	26.47	$ (15,105)	$ 649,105	$ -	Note 2
Yantai Zheng Yi Precision Electronics Co., Ltd.	Manufacturing and management of other color video surveillance devices, black and white or monochromatic video surveillance devices	28,748	-	-	-	-	-	14,740	26.47	3,902	46,771	-	Note 2
Guangzhou OED Technologies Co., Ltd.	Manufacturing and marketing of flexible display and molding	358,729	-	66,420	-	-	66,420	(54,156)	5.76	-	66,420	-	Note 2
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of computer chassis and metal stamping parts	6,331,487	-	6,331,487	-	-	6,331,487	128,687	100	128,687	12,452,966	-	Note 2
Innovation (Beijing) Software Development Co., Ltd.	Design and development of computer software	455,900	-	86,346	-	-	86,346	-	8.88	-	86,346	-	Note 2
Hongfujin Precision Electronics (Zhengzhou) Co., Ltd.	Manufacturing and marketing of cell phone and components	66,420,000	-	56,457,000	-	-	56,457,000	5,525,171	100	5,525,171	183,533,673	-	Note 2
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of tablet PC	31,549,500	-	16,605,000	-	-	16,605,000	1,515,246	100	1,515,246	100,146,980	-	Note 2
Fuding Precision Industrial (Zhengzhou) Co., Ltd.	Manufacturing and marketing of new electronic components	1,328,400	-	332,100	-	-	332,100	78,431	71	55,707	2,295,683	-	Note 2
Yantai Fuhuada Precision Electronics Co., Ltd.	Manufacturing and marketing of new electronic components	6,044,220	-	564,570	-	-	564,570	26,731	100	26,731	2,322,393	-	Note 2

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Fujun Precision Electronics (Chongqing) Co., Ltd.	Manufacturing and marketing of switches and routers	$ 498,150	-	$ 498,150	$ -	$ -	$ 498,150	$ 6,260	100	$ 6,260	$ 409,403	$ -	Note 2
Futaihua Precision Electronics (Chengdu) Co., Ltd.	Manufacturing and marketing of compression molding plastic injection mold and metal	1,726,920	-	1,726,920	-	-	1,726,920	13,180	100	13,180	3073536	-	Note 2
Anpinda Precision Industry (Huizhou) Co., Ltd.	Manufacturing and marketing of computer components and microcomputers	1,660,500	-	1,328,400	-	-	1,328,400	(89,957)	100	(89,957)	853,615	-	Note 2
Nanning Futaihong Precision Industrial Co., Ltd.	Manufacturing and marketing of cell phone	1,660,500	-	-	-	-	-	3,589	64.44	2,313	989,187	-	Note 2
WWW (Jincheng) Co., Ltd.	Manufacturing and marketing of lens module	3,986,017	-	1,017,522	-	-	1,017,522	(4,607)	100	(4,607)	361,938	-	Note 2
Fuyu (Funing) Energy Technology Co., Ltd.	Engaged in the production and marketing of operating solar energy battery business	1,826,550	-	1,826,550	-	-	1,826,550	(16,701)	100	(16,701)	1,001,765	-	Note 2
Futaijing Precision Electronics Yantai Co., Ltd.	Manufacturing and marketing of handset component product	664,200	-	-	-	-	-	15,502	64.44	9,990	1,446,023	-	Note 2
HongFuJin Precision Electrons (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	1,261,980	-	1,261,980	-	-	1,261,980	783	100	783	4,174,429	229,404	Note 2
Innocom Technology (Chongqing) Co., Ltd.	Manufacturing of LCD related products, modules, components and systems	-	-	131,975	-	-	131,975	-	-	-	-	-	Note 2
FuNeng New Energy Technology (Nanyang) Co., Ltd.	Electromechanical telecommunications and circuit equipment installation	199,260	-	-	-	-	-	210	100	210	244,819	-	Note 2

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Interface Technology (Chengdu) Co., Ltd.	Manufacturing and marketing of TFT-LCD modules and related materials	$ 15,232,106	-	$ 846,855	$ -	$ -	$ 846,855	$ (260,233)	22.64	$ (58,657)	$ 7,612,248	$ -	Note 2
Changchun Leiguan Environmental Plastic Products Co., Ltd.	Manufacturing and marketing of articles for the conveyance or packing of goods, of plastics	276,656	-	183,319	-	-	183,319	(134)	100	(134)	188,878	-	Note 2
Changchun Chentai Technology Co., Ltd.	Manufacturer of degradable plastic resin	532,024	-	452,221	-	-	452,221	(1,207)	85.9	(1,037)	334,434	-	Note 2
Changchun Yongtai Technology Co., Ltd.	Manufacturer of degradable plastic resin	53,136	-	53,136	-	-	53,136	(395)	85	(336)	47,845	-	Note 2
Fuhonyuan (Shenzhen) Environment Technology Inc.	Environmental technology development and wholesale of pollution controlling equipment	6,642	-	-	-	-	-	231	100	231	247,724	-	Note 2
ScienBiziP Consulting (Shenzhen) Co., Ltd.	Management and consulting services	146,124	-	-	-	-	-	(787)	51	(401)	522,514	-	Note 2
GuiZhou FuNaYuanChuang Technology Co., Ltd.	Manufacturing and marketing of liquid crystal display components	1,361,610	-	1,361,610	-	-	1,361,610	(3,752)	99.53	(3,734)	566,295	-	Note 2
Chongqing Hongteng Technology Co., Ltd.	Manufacturing and marketing of connectors for optical fibres, optical fibre bundles or cables	99,630	-	-	-	-	-	36,134	71	25,665	571,966	-	Note 2
Fuguikang Precision Electrons (Guizhou) Co., Ltd.	Manufacturing and marketing of cellular or other wireless Internet phones (mobile phones), portable automatic data processors (tablets), other automatic data processors (desktops) and other input or output units (game console joysticks)	1,902,342	-	664,200	-	-	664,200	2,055	100	2,055	521,281	-	Note 2

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Ur Materials Industry (Shenzhen) Co., Ltd.	Manufacturing and marketing of acrylonitrile butadiene-styrene (ABS) copolymers in primary forms, waste, parings and scrap of polymers of styrene, other polystyrene in primary forms	$ 398,520	-	$ 398,520	$ -	$ -	$ 398,520	$ 54,548	100	$ 54,548	$ 1,864,865	$ -	Note 2
Foxconn Industrial Internet Co., Ltd.	Manufacture and sale of multifunctional industrial robot	90,814,580	-	28,574,870	-	-	28,574,870	23,277,784	84.1	19,489,427	607,790,282	69,089,848	Note 2
Shenzhen Hongzhi Yunchuang Technology Co., Ltd.	Manufacture and sale of injection or compression moulds for metal or metal carbides	-	-	498,150	-	-	498,150	-	-	-	-	-	Note 2
Fu Jin Ji Network Science-Technology (Henan) Co., Ltd.	Wholesale, software design, machine leasing and maintenance services	457,300	-	91,213	-	-	91,213	2,287	100	2,287	700,465	-	Note 2
Jusda Supply Chain Management International Co., Ltd.	Truck freight transportation, cargo transportation, ocean freight transportation forwarding services, civil aviation transportation; warehousing and storage, computer and appliance and telecommunication facilities repair and maintenance	10,344,631	-	1,696,035	-	-	1,696,035	435,166	80.14	348,748	22,201,268	-	Note 2
Chongqing Yuanchuang Technology & Research Industrial Development Co., Ltd.	Design, development, and manufacturing of automotive molds, fixtures, and gauges	474,677	-	-	-	-	-	(71)	29.63	(21)	58,722	-	Note 2
Jia Ming Leasing (Shanghai) Company Limited	Financial leasing	1,132,796	-	249,075	-	-	249,075	7,734	100	7,734	1,827,678	-	Note 2

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Kunshan Nanoplus Green Energy Environmental Protection Technology Co., Ltd.	Engaged in the design of assembly, and production of materials and technologies related to polishing, grinding, heat dissipation, and cutting, as well as environmentally friendly electronic equipment and water treatment devices.	$ 687,418	-	$ 66,420	$ -	$ -	$ 66,420	$ -	9.45	$ -	$ -	$ -	Note 2
Shenzhen Jing Huang Technology Co., Ltd.	Communication products technology development, import and export and wholesale of electronic equipment and components	11,866	-	21,749	-	-	21,749	277	40	-	-	-	Note 2、3
Kunshan Fuchengke Precision Electronical Co., Ltd.	Design and manufacture of Surface Mount Technology	830,250	-	830,250	-	-	830,250	61,088	100	61,088	2,290,947	-	Note 2
Fuhuake Precision Industry (Shenzhen) Co., Ltd.	Manufacture of audiovisual electric products, lighting equipment, wired communication equipment, electronic parts and components, computers and computing peripheral equipment, cars, optical instruments, bare printed circuit boards of recorded media	-	-	298,890	-	-	298,890	-	-	-	-	-	Note 2
Fushirui Chengdu Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	-	-	232,470	-	-	232,470	-	-	-	-	-	Note 2
Hongfuzhun Precision Shenzhen Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	398,520	-	398,520	-	-	398,520	2,116	100	2,116	658,214	-	Note 2
Hongqing Precision Machine Co., Ltd.	Manufacture and sales of comprehensive processors (automation equipment)	-	-	459,455	-	-	459,455	-	-	-	-	-	Note 2

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Fushirui Zhengzhou Precision Industry Co., Ltd.	Manufacture and sale of automation equipment and other automatic data processing machines and customs	$ -	-	$ 265,680	$ -	$ -	$ 265,680	$ -	-	$ -	$ -	$ -	Note 2
Hesheng Qin Electronic Technology (Shenzhen) Co., Ltd.	Design of computers, computer peripherals and molds	-	-	4,648	-	-	4,648	-	-	-	-	-	Note 2
Zhengyi Longhua Special Material (Shenzhen) Co., Ltd.	General merchandise wholesale, wholesale chemical materials and products, technology development and sales of computer software, machinery and equipment rental and repair business	996,300	-	146,124	-	-	146,124	(752)	96.23	(724)	153,809	-	Note 2
Beijing Jide Network Technology Limited	Electronic shopping and mail order, computer software design, computer system integration services and other information providers services	589,641	-	99,630	-	-	99,630	-	6.38	-	99,630	-	Note 2
Shenzhen Nafuhai Optoelectronics Co., Ltd.	Research and development of optoelectronic products, technical services	9,146	-	9,850	-	-	9,850	-	9.45	-	-	-	Note 2
First Special Material (Henan) Co., Ltd.	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	348,705	-	348,705	-	-	348,705	3,034	96.23	2,920	403,793	-	Note 2

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Fuzhun Precision Tooling (Jiashan) Co., Ltd.	Metal cutting tools, industrial automatic control system device, CNC machine tools, automatic test equipment and vertical multi-joint robot, automated overhead dimensional storage equipment, portable microcomputers, digital player, and production and marketing business of mold standard parts	$ 2,185,665	-	$ 1,162,350	$ -	$ -	$ 1,162,350	$ 123,457	100	$ 123,457	$ 4,090,403	$ -	Note 2
Jin Ji Full Precision Machinery (Wuhan) Co., Ltd.	Metal or metal carbides by injection molding, compression molding, rubber or plastic with mold	1,162,350	-	1,162,350	-	-	1,162,350	(21,713)	100	(21,713)	1,285,975	-	Note 2
Fuyu Properties (Shanghai) Co., Ltd.	Industrial design e-commerce business, other specialised design services, car rental, other general merchandise retail, computers and peripherals, software, retail communications equipment, audio-visual equipment retail, automobile spare parts and supplies retail	5,357,382	-	8,302,500	-	-	8,302,500	5,966	83.13	4,960	4,316,378	-	Note 2
Fuhuake Precision Industry (Guizhou) Co., Ltd.	Design, processing and manufacturing operations of surface-mount circuit board	996,300	-	996,300	-	-	996,300	2,807	100	2,807	1,038,528	-	Note 2
Lankao Yufu Precision Technology Co., Ltd.	Development, manufacturing and marketing of optical lenses, glass product and metal fitting	12,603,902	-	12,287,700	-	-	12,287,700	(76,926)	100	(76,926)	10,429,451	-	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	443,636	-	124,538	-	-	124,538	34,844	100	34,844	1,775,738	-	Note 2

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Nxera Information Technology (Shenzhen) Co., Ltd.	Computer software and hardware; technological development of communication products; internet platform; technological development, service and consultation of surveillance system; consultation of business management' market planning and marking; domestic trade and business in imports and exports	$ 27,267	-	$ -	$ -	$ -	$ -	$ (4,412)	37.88	$ -	$ -	$ -	Note 2
Fuyang Soleros Technology (Nanyang) Co., Ltd.	Investment, procurement, sales, management of new energy including PV, system integration and coordinative measures and equipment; application and consultation service of related technologies	4,111,721	-	-	-	-	-	(24,519)	100	(24,519)	5,676,825	-	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	91,460	-	67,695	-	-	67,695	3,052	100	3,052	243,554	-	Note 2
Nanjing Hongfusharp Precision Electronics Co., Ltd.	R&D, manufacturing, sales, technology service, consultation and technology transfer of precise electronics, electro-optics technology and related equipment, medical equipment and devices and automated equipment; lease of self-owned buildings and equipment; int'l trade of own and distributed products and technologies	-	-	5,645,700	-	-	5,645,700	-	-	-	-	-	Note 2

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Qu Kuailian Information Technology Co., Ltd. (Shenzhen)	Development of computers, IoT products and software; consultation service of computers and IoT technologies; strategy planning of business operation; business information service	$ 212,076	-	$ 132,807	$ -	$ -	$ 132,807	$ (1,970)	80	$ (1,576)	$ 43,359	$ -	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	154,593	-	–	-	-	–	(6,936)	64.44	(4,470)	(798,825)	-	Note 2
Megvii (Beijing) Technology Co., Ltd.	Technology development of computer software, technology service, computer system integration, data processing, computer graphic design, wholesale of self-developed products, machinery and equipment, electronics, electric appliances, computers, software and auxiliary equipment	14,215,627	-	43,800	-	-	43,800	-	3.3	-	43,800	-	Note 2
ShunYun Technology (Zhongshan) Limited	Manufacture, research, development, and after-sale service of IC, new electronic components, electronic manufacturing equipment, equipment spare parts, raw materials for self produced products, machine, electrical equipment, electronic products and software, communication products and software	1,707,997	-	-	-	-	-	(58,981)	59.52	(35,105)	1,012,610	-	Note 2

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Fu Sheng Optoelectronics Technology (Kunshan) Co., Ltd.	Optoelectronics technology development, technology transfer, technical consulting, technical services, development and manufacturing of optical communication modules, highspeed connectors and cables; development and testing of new energy vehicle charging systems, sales of self-produced products and photovoltaic products	$ 337,500	-	$ -	$ -	$ -	$ -	$ 1,155	35.5	$ 410	$ 317,622	$ -	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	-	-	-	-	-	-	-	-	-	-	-	Note 4
Guangxi Foxfortune Investment Ltd.	Management and consulting services, trust asset management, equity investment, financial consulting, corporate management consulting, investment information consulting services	10,266	-	5,132	-	-	5,132	-	50	-	(1,376)	-	Note 2
Huaian Jiawei Industrial Development Co., Ltd.	Manufacture and sales of construction and building materials, furniture and hardware tools; business information consultancy; dining management; dining service	754,875	-	-	-	-	-	2,701	31.94	863	242,625	-	Note 2

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Hong-Qi Mechatronics (Anhui) Co., Ltd.	Engaged in business development, production, sales and trading of automated equipment and its key components, automation peripherals, automation fixtures, precision spindles, servo drive systems, bus control systems, injection molding machines, smart appliances; engaged in goods and technology import and export business	$ 1,572,016	-	$ -	$ -	$ -	$ -	$ (6,096)	100	$ (6,096)	$ 133,563	$ -	Note 2
Hongfei Precision Technology (Shenzhen) Co., Ltd.	Engaged in the development, production and sales of video cameras and their accessories, multimedia recording and player and accessories, digital audio and video systems; leasing of electronic equipment; domestic trade; operating export business	-	-	-	-	-	-	-	-	-	-	-	Note 2
Chengdu NUWA Robotics Corp.	Manufacturing and marketing of smart robot and auto digital signal process device and components	5,305	-	-	-	-	-	-	5.96	-	-	-	Note 2
Reco Technology (ChengDu) Co., Ltd.	Manufacture and sale of biometrics technology, touch systems (touch screens, touch components), flat panel display modules, and display materials	564,485	-	-	-	-	-	89,486	22.64	20,170	233,073	-	Note 2
Kunshan Kang Rui Package Material Co., Ltd.	Production and processing of cartons, paper packaging supplies, hardware accessories, plastic products, sales of self-produced products and aftersales service.	19,175	-	-	-	-	-	(92)	26.47	(24)	2,954	-	Note 2

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Leading Interconnect Semiconductor Technology (Shenzhen) Co., Ltd.	R&D of IC packaging, IC-specific materials, system-level packaging, sales of self-manufacture products and relevant technologies and after-sales services	$ 3,412,136	-	$ -	$ -	$ -	$ -	$ (649,093)	21.08	$ (136,831)	$ 889,400	$ -	Note 2
Zettmage Solutions, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	418,727	-	-	-	-	-	(21,740)	29.26	(580)	79,843	-	Note 2
Pollux Technologies, Inc.	Design of Integrated circuit, development of software, wholesale and retail of electronic product and service of intellectual property	206,013	-	-	-	-	-	(5,227)	32.43	(1,695)	26,412	-	Note 2
Lingyange Semiconductor, Inc.	Design of Integrated circuit, development of software, wholesale, retail and repair of electronic product and service of intellectual property	167,491	-	-	-	-	-	152,284	26.59	34,133	51,930	-	Note 2
Qingdao New Core Technology Co., Ltd.	Design of IC packaging and testing; sale of IC, support plate, equipment and related technical service and consulting; design of packaging equipment, testing equipment, software and hardware; wholesale, import and export of semiconductor materials; other related supporting services	1,966,142	-	-	-	-	-	(405,335)	27.33	(110,768)	488,482	-	Note 2
Sound Solutions (Zhenjiang) International Co., Ltd.	Design and manufacture of acoustic components	3,234,578	-	-	-	-	-	(299,786)	71	(212,928)	(3,934,338)	-	Note 2
Futaihua Precision Industry (Weihai) Co., Ltd.	Manufacture and sale of copiers and offset printers	2,381,157	-	-	-	-	-	136,048	100	136,048	3,160,391	-	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, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025 Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	Net income of investee for the three months ended March 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Book value of investments in Mainland China as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Footnote
Epic Mems (Xiamen) Co., Ltd.	Information system integration services, integrated circuit design, software development, information technology consulting services, other technology promotion services; import and export of various commodities and technologies, export business of self-produced products and the required machinery and equipment, import business of parts, accessories and raw and auxiliary materials.	$ 58,695	-	$ -	$ -	$ -	$ -	$ -	0.82	$ -	$ 73,168	$ -	Note 2
BITO Robotics (Shanghai) Co., Ltd.	Technology development, technical consultation, technology transfer, technical services, software development (excluding electronic publications), electronic circuit design, information system, design integration of industrial automation systems, industrial robots and related equipment in the field of intelligent technology and robot technology, sales, import and export, commission agency of automation equipment, and provide related supporting measures.	17,342	-	-	-	-	-	-	10.08	-	2,069	-	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, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	Net income of investee for the three months ended March 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Book value of investments in Mainland China as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Allystar Technology (Shenzhen) Co., Ltd.	Technology development of chips, calculation, modules and terminals; design, integration, test and sales of chips, calculation, modules and terminals products; design, sales, technical consultation and technology transfer of operating systems and application software; and technology development and sales of navigation terminals, mobile communication terminal products and supporting software.	$ 3,991,583	-	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	Note 5
Shenzhen Mobile Drive Technology Co., Ltd	Research and development of communication system, cellular phone, artificial intelligence software used in self-driving cars and its systems; research and development of IOT software and its systems; and technology development of 5GSub6GHz and millimeter-wave radio relay repeater, millimeter wave antenna modules, electronic products, electronic components, automotive electronics and electrical technology field in intelligent car.	395,654	-	-	-	-	-	-	32.22	-	127,480	-	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, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025: Remitted to Mainland China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	Net income of investee for the three months ended March 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Book value of investments in Mainland China as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Footnote
CloudMinds (Shanghai) Robotics Co., Ltd.	Manufacturing of medical devices of Class II, intelligent robot, computer software and auxiliary equipment, marketing of foods and security products in computer information systems, import and export of goods and technology, providing of technical services and developing of software.	$ 6,344,678	-	$ -	$ -	$ -	$ -	$ -	2.47	$ -	$ -	$ -	Note 2
FIT Voltaira Electric (Shanghai) Co., Ltd.	Engaged in the design, development and manufacture of automotive and home appliance components, provision of related after-sales services and technical consultation, and sales of self-produced products	120,821	-	-	-	-	-	(26,020)	71	(18,481)	513,077	-	Note 2
ZF Chassistech Commercial Vehicles (Shanghai) Co., Ltd.	Engaged in wholesale and retail of automotive spare parts; technical services, technical development, technical consultation, technical exchange, technology transfer, and technical promotion; technical import and export; sales agency; import and export of goods; import and export agency services.	1,637,468	-	-	-	-	-	188,179	50	94,090	1,232,390	-	Note 2
SFA Semicon (Suzhou) Co., Ltd.	Complete packaging and testing OEM services based on lead frame	2,314,363	-	-	-	-	-	(11,424)	59.52	(6,800)	406,350	-	Note 2
Auto-Kabel Harness (Taicang) Co., Ltd.	Development, production, and sale of automotive wire harnesses and related products	616,123	-	-	-	-	-	30,465	71	21,638	1,111,653	-	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, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	Net income of investee for the three months ended March 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the three months ended March 31, 2025	Book value of investments in Mainland China as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Changchun AK Sanzhi Aluminium Cable Automobile Parts Co. Ltd.	Automotive wire harnesses and other accessories	$ 22,865	-	$ -	$ -	$ -	$ -	$ -	28.4	$ -	$ -	$ -	Note 2
Suzhou Xinrui Equity Investment Partnership (L.P.)	Engaged in equity investment and venture capital business	-	-	-	-	-	-	-	-	-	-	-	Note 2
King Long Technology (Suzhou) Ltd.	Indirectly investment in Mainland China through companies registered in a third region	-	-	-	-	-	-	-	1.13	-	277,548	-	Note 2
Suzhou Zhengkuan Technology Ltd.	Indirectly investment in Mainland China through companies registered in a third region	-	-	-	-	-	-	-	-	-	-	-	Note 2

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	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.	$ 217,348,350	$ 414,410,646	$ -

Note 1: Investment methods are classified into the following three categories:

(1) Directly invest in a company in Mainland China.

(2) Through investing in Foxconn (FarEast) Limited in the third area, which then invested in the investee in Mainland China.

(3) Others.

Note 2: Part of the investment income (loss) recognition is based on financial statements from the investee company, which had not been reviewed by independent auditors.

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

Note 4: The Company was approved by Investment Commission, MOEA of an investment of US$156,950,000 in FIH Electronics Technology (Nanjing) Co., Ltd., which was revoked in 2024.

Note 5: The Company was approved by Investment Commission, MOEA of an investment of US$6,722,352 in Allystar Technology (Shenzhen) Co., Ltd., which has not been invested as of March 31, 2025.

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

1. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Guangxuhui Technology (Shenzhen) Co., Ltd., which had been liquidated in 2005.
2. The Company was approved by Investment Commission, MOEA of an investment of US$625,000 in Shanghai Premier Image Trade Co., Ltd., which had been liquidated in April 2009.
3. The Company was approved by Investment Commission, MOEA of an investment of US$684,091 in Dongfeng Antec (Wuhan) Automobile Electric System Co., Ltd. All of the shares had been transferred in 2009.
4. The Company was approved by Investment Commission, MOEA of an investment of US$814,000 in Liuzhou Antec Fangshen Electric System Co., Ltd. All of the shares have been sold out in 2012.
5. The Company was approved by Investment Commission, MOEA of a total investment of US$391,085 in Alibaba (China) Technology Co., Ltd., Alibaba (China) Software Co., Ltd., Alibaba (Shanghai) Technology Co., Ltd., and Beijing Sinya Online Information Technology Co., Ltd., which have been sold out in 2012.
6. The Company was approved by Investment Commission, MOEA of an investment of US$2,500,000 in Hongfuqiang Precision Electronics (Yingkou) Co., Ltd., which had been liquidated in 2012.
7. The Company was approved by Investment Commission, MOEA of an investment of US$12,000,000 in Hong Fujin Precision Industrial (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
8. The Company was approved by Investment Commission, MOEA of an investment of US$8,000,000 in Foxconn Technology (Qinhuangdao) Co., Ltd., which had been liquidated in 2011.
9. Qunkang Precision Component (Kunshan) Co, Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$6,000,000 and completed the registration of business combination with Kangzhun Electronic Technology (Kunshan) Co., Ltd. at the competent authority in 2016. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
10. The Company was approved by Investment Commission, MOEA of an investment of US$18,000,000 in Foshan Fu Hua Ke Precision Electronics Co., Ltd., which had been liquidated in December 2017. On October 22, 2018, MOEA approved the withdrawal of the investment of US$13,500,000.
11. The Company was approved by Investment Commission, MOEA of an investment of US$690,139 in Yantai Jiray Electronic Technology Co., Ltd., which had been liquidated by the competent authority on January 18, 2018.
12. The Company was approved by Investment Commission, MOEA of an investment of US$53,490,425 in Champ Tech Optical (Foshan) Corporation, which have been sold out in 2018. On April 26, 2019, MOEA approved the withdrawal of the investment of US$53,490,425.
13. The Company was approved by Investment Commission, MOEA of an investment of US$20,000 in Jin Ji Trading (Linyi) Co., Ltd., which had been liquidated in 2019.
14. Kangzhun Electronic Technology (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$112,689,109 and completed the registration of business combination with Fuyang Electronical Technology (Changshu) Co., Ltd. at the competent authority in 2019. The surviving company is Kangzhun Electronic Technology (Kunshan) Co., Ltd.
15. The Company was approved by Investment Commission, MOEA of an investment of US$2,126,394 in Jiaxing Radioshack Trading Limited, which had been liquidated in 2019.
16. The Company was approved by Investment Commission, MOEA of an investment of US$7,183,572 in FIH (Chengdu) Communication Technology Co., Ltd., which had been liquidated in 2019.
17. The Company was approved by Investment Commission, MOEA of an investment of US$3,000,000 in Amlink (Shanghai) Ltd., which had been liquidated in 2019.
18. The Company was approved by Investment Commission, MOEA of an investment of US$6,000,000 in Beijing Ainemo Network Technology Limited. All of the shares have been sold out in 2020.
19. The Company was approved by Investment Commission, MOEA of an investment of US$20,000,000 in Fargan Technology Co., Ltd., which had been liquidated in 2020.
20. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$47,158 in Fujian 101 Education Technology Co., Ltd. All of the shares were sold out in 2020.
21. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$1,600,000 in Shenzhen Fuhongjie Technology Services Co., Ltd., which was liquidated in 2020.
22. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$15,000,000 in Ji Zhi Precision Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
23. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$50,000,000 in Lianpu Technology (Shenzhen) Co., Ltd., which was liquidated in February 2021.
24. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$10,000,000 in Jin Ji Full Precision Machinery (Huaian) Co., Ltd., which was liquidated in October 2020.
25. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$3,100,239 in UER Technology (Shenzhen) Limited, which was liquidated in March 2021.
26. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$17,000,000 in TianJin Funayuanchuang Technology Co., Ltd., which was liquidated in October 2021.
27. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$7,500,000 in Fu Cheng Ke Precision Electronics (Yantai) Co., Ltd., which was liquidated in October 2019.
28. The Company was approved by Investment Commission, MOEA of an investment of US$700,000 in Fushirui Precision Industry (Jiyuan) Co., Ltd., which was liquidated in April 2021.
29. The Company was approved by the Investment Commission, M.O.E.A. of an investment of US$4,100,000 in Fushirui Precision Industry (Jincheng) Co., Ltd., which was liquidated in November 2021.
30. Lankao Yude Environmental Material Technology Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$45,000,000 and completed the registration of business combination with Lankao Yufu Precision Technology Co., Ltd. at the competent authority in 2021. The surviving company is Lankao YuFu Precision Technology Co., Ltd.
31. The Company was approved by Investment Commission, MOEA of an investment of US$170,000,000 in Nanjing Hongfusharp Precision Electronics Co., Ltd., which was liquidated in August 2022.
32. Hongye Precision Component (Kunshan) Co., Ltd. has been permitted by the Investment Commission, Ministry of Economic Affairs for the investment of US$5,800,000 and completed the registration of business combination with Hongzhun Precision Tooling (Kunshan) Co., Ltd. at the competent authority in 2021. The surviving company is Hongzhun Precision Tooling (Kunshan) Co., Ltd.
33. The Company was approved by Investment Commission, MOEA of an investment of US$1,500,000 in Wuhu Ruichang Electric Systems Co., Ltd. All of the shares were sold out in 2021.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

48.The Company was approved by Investment Commission, MOEA of an investment of US$9,000,000 in Fuhuake Precision Industry (Shenzhen) Co., Ltd., which was liquidated in 2023.

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

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

51.The Company was approved by Investment Commission, MOEA of an investment of US$8,00,000 in Fushirui Precision Industry (Zhengzhou) Co., Ltd., which was liquidated in 2024.

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

1. To the investees including Hongqunsheng Precision Electronics (Yingkou) Co., Ltd., Hongqisheng Precision Electronics (Qinhuangdao) Co., Ltd., Hong Heng Sheng Electronical Technology (Huaian) Co., Ltd., Fubo Industrial (Shenzhen) Co., Ltd., Qingding Precision Electronics (Huaian) Co., Ltd. and Yuding Precision Electronics (Huaian) Co., Ltd., the total investment of US$216,509,695 has been approved by Investment Commission, MOEA. Manufacturing and marketing of flexible display and molding. However, Avary Holding (Shenzhen) Co., Limited acquired the above mentioned investees in response to the adjustment in the investment structure. The Company was approved by Investment Commission, MOEA on September 20, 2017.

2. An investment proposal totaling US$922,949,697 in the investees in Mainland China has been approved by Investment Commission of MOEA. The investees included Ambit Microsystem (Shanghai) Co., Ltd., Amworld Microsystems (Shanghai) Limited, Jizhun Precision Industry (Huizhou) Co., Ltd., HongFuJing Precision Electronics (Tianjin) Co., Ltd., Fulian System Integration electronics(Hangzhou) Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Futaihua Precision Industrial Co., Ltd., Futaihua Precision Electronics (Zhengzhou) Co., Ltd., Futaihua Precision Electronics (Jiyuan) Co., Ltd. and Fulian Yuzhan Technology (Henan) Co., Ltd.. However, Foxconn Industrial Internet Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on May 26, 2017.

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

The Company was approved by Investment Commission, MOEA of an investment of US$12,500,000 in Foxway Precision Industry (Hangzhou) Co., Ltd. However, Fulian System Integration Electronics (Hangzhou) Co., Ltd. will acquire the aforementioned investees in Mainland China in response to changes in the Company's investment framework. The Company has reported to Investment Commission of MOEA about the investment adjustment on September 14, 2023.

IV. Pursuant to the newly amended "Review Principles of Investment and Engagement of Technological Cooperation in Mainland China" dated August 29, 2008, since the Company has obtained the certificate of being qualified for operating headquarters, which was issued by the Industrial Development Bureau , MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

V. The Company invests in the company via investee companies in Mainland China including, Shanghai Joyspeed Global Cargo Co., Ltd., Shanghai Topone Logistics Co., Ltd., Wanghui Trading (Shanghai) Co., Ltd., Shanghai Ketai Huajie Investment Co., Ltd., Shanghai Foxconn Co., Ltd., Shanghai Fusheng New Energy Technology Co., Ltd., Shanghai Fujingtong Business Factoring Limited, Shanghai Futaitong International Logistics Co., Ltd., Shanghai Zhuxuntong Import & Export Co., Ltd., Shanghai Pengzhan Investment Co., Ltd., Shanghai Ganxing Logistics Co., Ltd., Ccloud Electro Optics Technology Co., Ltd., Shandong Chengshang Energy Co., Ltd., Foshan Zhizaogu Industrial Demonstration Base Co., Ltd., Foshan Zhizaogu Chuangxinzhongxin Co., Ltd., Foxconn Data Technology Co., Ltd., Industrial Fulian (Fujian) Digital Technology Co., Ltd., Gong Ye Fu Lian Foshan Zhizaogu Co., Ltd., Foxconn Industrial Internet Hengyang Smart Valley Co., Ltd., Zhongshan InnoCloud Intellectual Property Services Co., Ltd., Inner Mongolia Topone Logistics Co., Ltd., Inner Mongolia Guijinyuan Supply Chain Management Co., Ltd., Inner Mongolia Kaopu Supply Chain Management Co., Ltd., Inner Mongolia Xin Jing Photovoltaic Power Generation Co., Ltd., Taiyuan Jusda Supply Chain Management Co., Ltd., Taiyuan Fuchi Technology Co., Ltd., Beijing Topone Logistics Co., Ltd., Beijing Fuyang New Energy Technology Co., Ltd., Sichuan Joyspeed Global Cargo Co., Ltd., GanSu Fuguangyuan Electronic Technology Co., Ltd., MingYang Real Estate Development (Kunshan) Co., Ltd., Leapsyworld Co., Ltd., Chengdu Yipu Logistics Co., Ltd., Chengdu Fulian Zhunren Technology Co., Ltd., Chengdu Zhuxuntong Import & Export Co., Ltd., Jiangsu Yuchi Zhilian Logistics Co., Ltd., Xian Topone Logistics Co., Ltd., FIT Voltaira Automotive Components (Shanghai) Co., Ltd., FIT Voltaira Electric (Wuhu) Co., Ltd., Kunshan XinYang Real Estate Development Co., Ltd., Hangzhou Jusda Supply Chain Management Limited, Dongying PV Technology Co., Ltd., Wuhan Jusda Supply Chain Management Limited, Wuhan Optics Cloud Technology Co., Ltd., Wuhan Topone Logistics Co., Ltd., Wuhan Zhunxuntong Enterprise Service Co., Ltd., Henan Zhongyuan Rongchuang Fund Management Co., Ltd., Henan Zhongyuan Financial Leasing Co., Ltd., Henan Yupin Real Estate Co., Ltd., Henan Fuchi Technology Co., Ltd., Changsha Jusda Supply Chain Management Co., Ltd., Qingdao Shanghe Foxconn Smart Agriculture Technology Company, Qingdao Wangliu Logistics Co., Ltd., Polight Technology (Foshan) Co., Ltd., Nanjing Futeng New Energy Automobile Technology Co., Ltd., Nantong ScienBizip Intellectual Property Agency Co., Ltd., Nanning Fulian Fugui Precision Industrial Co., Ltd., Chongqing Guanzhuo Technology Co., Ltd., Chongqing Fertile Plan Logistics Co., Ltd., Chongqing FuGui Electronics Co., Ltd., Chongqing Zhunxuntong Customs Service Co., Ltd., Chongqing Jingmei Precision Electronics Co., Ltd., Triple Win Technology (JinCheng) Co., Ltd., Jinchen Hongren Technology Co., Ltd., Jincheng Hongzhi Nano Optical-Mechanical-Electrical Institute Co., Ltd., Jincheng HongShuo Intelligent Technology Co., Ltd., Taibangjie Supply Chain Management (Shenzhen) Co., Ltd., Hainan Aifengpai Information Technology Co., Ltd., Infocus Precision Industry (Shenzhen) Co., Ltd., Talentek Microelectronics (Zhongshan) Limited, Talentek Microelectronics (Hefei) Limited, Jizhun Precision Industry (Huizhou) Co., Ltd., HuaiAn MingYang Real Estate Development Co., Ltd., Huaian Fulitong Trading Co., Ltd., Huaian Fuyang Soleros Technology Co., Ltd., Shenzhen Yuchai Logistics Co., Ltd., Shenzhen Topone Logistics Co., Ltd., Jin Ji Tiger Investment Holding Co., Ltd., Shenzhen Qianhai Jusda Supply Chain Management Ltd., Shenzhen Foxconn Advanced Manufacturing Capacity Training University, ShenZhen Fuhongxun Technology Co., Ltd., Shenzhen Fortune Fintech Co., Ltd., Shenzhen Fertile Plan International Logistics Co., Ltd., Shenzhen Fu Neng New Energy Technology Co., Ltd., ShenZhen Fulianwang Internet Of Things Intelligent Home Furnishing Co., Ltd., Shenzhen Fu Rong Inclusive Finance Co., Ltd., Shenzhen Fu Lian Ling Yun Guang Technology Co., Ltd., Shenzhen Fuhongjie Technology Service Co., Ltd., Shenzhen Zhunxuntong Technology Co., Ltd., Shenzhen Hyper Power Information Technology Co., Ltd., Shenzhen Hongzhaoda Technology Service Co., Ltd., Yantian Jusda Supply Chain Management Co., Ltd., Shenzhen Hengdrive Electric Co., Ltd., Shenzhen Fulian Fugui Precision Industry Co., Ltd., Shenzhen Fulian Intelligent Manufacturing Industry Innovation Center Co., Ltd., Shenzhen Fulian Jingjiang Technology Co., Ltd., Shenzhen Information Technology Service Co., Ltd., Shenzhen Intelligent Manufacturing Valley Industrial Internet Innovation Center Co., Ltd., Shenzhen Dingyuanyuan Technology Service Co., Ltd., Shenzhen Jingji Precision Machinery Trade Co., Ltd., InnoPower Beijing Technology Co., Ltd., Foxconn Agricultural Technology (Shenzhen) Co., Ltd., Foxconn Innovation Industry Development Group Co., Ltd., Foxconn New Energy Vehicle Industry Development (Henan) Co., Ltd., Foxconn New Energy (Zhengzhou) Co., Ltd., Fu You Wan De Trading Co., Ltd., Fu Ming Tuo Property Management (Shenzhen) Co., Ltd., Fujintong Network Technology Services (Shanghai) Co., Ltd., FuXiang Private Equity Investment Fund Joint Venture, Fulian Baijiatai (Beijing) Trade Co., Ltd., Foxconn Internet Advanced Technology (Shaoxing) Co., Ltd., Fulian Technology (Shanxi) Co., Ltd., Fulian Technology (Zhoukou) Co., Ltd., Fulian Technology (Wuhan) Co., Ltd., Fulian Technology (Jincheng) Co., Ltd., Fulian Technology (Jiyuan) Co., Ltd., Fulian Lankao Technology Co., Ltd., Fulian Technology (Hebi) Co., Ltd., BaiChang Technology Service (Tianjin) Co., Ltd., Amworld Microsystems (Shanghai) Co., Ltd., Ambit Microsystem (Shanghai) Co., Ltd., Fulian System Integration Electronics (Hangzhou) Co., Ltd., Fulian System Integration Electronics (Haining) Co., Ltd., Fu Jia Zhichuang (Shenzhen) Technology Co., Ltd., Fu Ji Yun (Shenzhen) Technology Co., Ltd., Fulian Fuyi Precision Industry (Dongguan) Co., Ltd., Zhengzhou Fulian Intelligent Workshop Co., Ltd., Fulian Cloud Computing (TianJin) Co., Ltd., Fulian Yuzhan Technology (Henan) Co., Ltd., Fulian Yuzhan Precision Technology Co., Ltd., Fulian Yuzhan Technology (Hengyang) Co., Ltd., Fu Lian Yu Kang Medical Technology (Shenzhen) Co., Ltd., Fulian Precision Technology (Ganzhou) Co., Ltd., Fulian Precision Electronics (Tianjin) Co., Ltd., Fulian Precision Electronics (Guiyang) Co., Ltd., Fulian Precision Electronics (Zhengzhou) Co., Ltd., Flow Vision Technology Company, Fuyun Acoustics Technology (Shenzhen) Co., Ltd., Langfang City Fuyang New Energy Technology Co., Ltd., Langfang Fertile Plan Logistics Co., Ltd., Hunan Jusda Supply Chain Management Co., Ltd., Guizhou FIH Precision Electronics Co., Ltd., Guizhou Fuhuada Precision Electronics Co., Ltd., Sound Solutions International Co., Ltd., Xiamen Fertile Plan International Logistics Co., Ltd., iFP Circular Technology (Hainan) Co., Ltd., Jusda Supply Chain Management (Shanghai) Co., Ltd., Jusda Scm (Huaian) Co., Ltd., Jusda Energy Technology (Shanghai) Co., Ltd., Yantaishi Fulitong International Trading Co., Ltd., Yantai Futaitong International Logistics Co., Ltd., Yantai Hongfu Occupation Training School, Yantai Ur New Material Technology Co., Ltd., JiaShan PV Technology Co., Ltd., Jiaxing Zhixie Trading Co., Ltd., JiaXin Aifengpai Trading Co., Ltd., Guangzhou Wangliu Logistics Co., Ltd., Guangzhou Jusda Supply Chain Management Co., Ltd., Guangzhou Ur Materials Technology Co., Ltd., China ASEAN Supply Chain Management Co., Ltd., Guangxi Yuchi Warehousing Service Co., Ltd., Guangxi Yuchi Zhilian Technology Co., Ltd., Guangxi Youfu Logistics Co., Ltd., Guangxi Dynamic Power Technology Development Co., Ltd., Guangxi Yuchai MRT Logistics Co., Ltd., Guangxi Kairui Supply Chain Management Co., Ltd., Guangxi Changxing Tire Sales Co., Ltd., Guangxi KUKE Supply Chain Technology Co., Ltd., Zhengzhou Yongyang Detection Service Co., Ltd., Zhongyuan Micro-credit Co., Ltd., Zhengzhou Airport Economy Zone Fuyu Vocational Training School, Zhengzhou Fuyusheng Energy Technology Co., Ltd., Zhengzhou Fuyucheng Agricultural Biotechnology Co., Ltd., Zhengzhou Fulian Hongren Technology Co., Ltd., Zhengzhou Jusda Logistics Co., Ltd., Zhengzhou Zhunxuntong Technology Co., Ltd., Zhengzhou WanmaYun Elec. Technology Co., Ltd., Kaopu Information Technology (Beijing) Co., Ltd., Hengyang Hengzhifu Finance & Accounting Services Co., Ltd., Hengyang Futaihong Precision Industry Co., Ltd., Ur Hongxin Detection Technology (Shenzhen) Co., Ltd., Tuozhan Property Development Co., Ltd., Hongzhaoda Integrated Innovative Service (Kunshan) Co., Ltd., HongFuCheng Technology (Tianjin) Co., Ltd., Honfucheng Precision Electronics (Chengdu) Co., Ltd., Hongfu Innovation (Hangzhou) Co., Ltd., Hongfu Management Consulting (Shenzhen) Co., Ltd., Hongfujing Precision electronic (KaiLi) Co., Ltd., Foxtron Vehicle Technologies (Hangzhou) Co., Ltd., Hong Chi Consultant (Shenzhen) Co., Ltd., Hong Ding Management Consultants (Shenzhen) Co., Ltd., HongYing Electronics Technology (Kunshan) Co., Ltd., FXNWing New Energy Technology (Shenzhen) Co., Ltd., Foxway Precision Industry (Hangzhou) Co., Ltd., Jiangyu Innovation Medical Technology Chengdu Co., Ltd., Penglong Real Estate Development (Jincheng) Co., Ltd.. Except for the investment via the holding companies in Mainland China, other investments shall be approved by Investment Commission of the Ministry of Economic Affairs.

Hon Hai Precision Industry Co., Ltd. and Subsidiaries

Bonds Payable

March 31, 2025

Table 9

Expressed in thousands of TWD

(Except as otherwise indicated)

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at March 31, 2025 (Note 4)	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Fourth debenture issue of 2014	Bank SinoPac Co., Ltd.												
Bond E		2014/10/8	12 years	Note 1	2.15	$ 200,000	$ -	$ -	$ 200,000	$ -	$ 200,000	None	
Second debenture issue of 2015	〃												
Bond G		2015/6/24	10 years	〃	1.90	500,000	-	-	500,000	-	500,000	〃	
Third debenture issue of 2015	〃												
Bond H		2015/9/29	12 years	〃	2.00	300,000	-	-	300,000	-	300,000	〃	
Fourth debenture issue of 2015	〃												
Bond G		2015/11/30	10 years	〃	1.75	100,000	-	-	100,000	-	100,000	〃	
Bond H		2015/11/30	12 years	〃	1.95	200,000	-	-	200,000	-	200,000	〃	
First debenture issue of 2016	〃												
Bond G		2016/6/7	10 years	〃	1.20	1,800,000	-	-	1,800,000	-	1,800,000	〃	
First debenture issue of 2017	〃												
Bond E		2017/5/17	10 years	〃	1.53	400,000	-	-	400,000	-	400,000	〃	
Second debenture issue of 2017	〃												
Bond G		2017/8/8	10 years	〃	1.52	700,000	-	-	700,000	-	700,000	〃	
Third debenture issue of 2017	〃												
Bond D		2017/11/16	10 years	〃	1.40	1,000,000	-	-	1,000,000	-	1,000,000	〃	
First debenture issue of 2018	〃												
Bond D		2018/5/9	7 years	〃	1.05	3,200,000	-	-	3,200,000	-	3,200,000	〃	
Bond E		2018/5/9	10 years	〃	1.35	1,500,000	-	-	1,500,000	-	1,500,000	〃	
Second debenture issue of 2018	〃												
Bond E		2018/7/27	7 years	〃	1.00	2,300,000	-	-	2,300,000	-	2,300,000	〃	
Bond F		2018/7/27	10 years	〃	1.30	1,400,000	-	-	1,400,000	-	1,400,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at March 31, 2025 (Note 4)	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
First debenture issue of 2019	Bank SinoPac Co., Ltd.												
Bond C		2019/10/22	6 years	Note1	0.86	$ 500,000	$ -	$ -	$ 500,000	$ -	$ 500,000	None	
Bond D		2019/10/22	7 years	〃	0.90	2,500,000	-	-	2,500,000	-	2,500,000	〃	
Bond E		2019/10/22	10 years	〃	1.10	950,000	-	-	950,000	-	950,000	〃	
Second debenture issue of 2019	〃												
Bond A		2020/1/9	5 years	〃	0.81	1,700,000	(1,700,000)	-	-	-	-	〃	
Bond B		2020/1/9	6 years	〃	0.85	500,000	-	-	500,000	-	500,000	〃	
Bond C		2020/1/9	7 years	〃	0.92	2,350,000	-	-	2,350,000	-	2,350,000	〃	
Bond D		2020/1/9	10 years	〃	1.12	1,650,000	-	-	1,650,000	-	1,650,000	〃	
First debenture issue of 2020	〃												
Bond A		2020/5/14	5 years	〃	0.80	1,900,000	-	-	1,900,000	-	1,900,000	〃	
Bond B		2020/5/14	7 years	〃	0.90	4,100,000	-	-	4,100,000	-	4,100,000	〃	
Bond C		2020/5/14	10 years	〃	1.00	600,000	-	-	600,000	-	600,000	〃	
Second debenture issue of 2020	〃												
Bond A		2020/9/9	5 years	〃	0.69	2,850,000	-	-	2,850,000	-	2,850,000	〃	
Bond B		2020/9/9	7 years	〃	0.79	3,700,000	-	-	3,700,000	-	3,700,000	〃	
Bond C		2020/9/9	10 years	〃	0.90	1,400,000	-	-	1,400,000	-	1,400,000	〃	
Bond D		2020/9/9	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		2020/12/28	7 years	〃	0.63	6,600,000	-	-	6,600,000	-	6,600,000	〃	
Bond C		2020/12/28	10 years	〃	0.68	3,400,000	-	-	3,400,000	-	3,400,000	〃	
Bond D		2020/12/28	15 years	〃	0.90	200,000	-	-	200,000	-	200,000	〃	
First debenture issue of 2021	〃												
Bond B		2021/5/14	5 years	〃	0.54	2,100,000	-	-	2,100,000	-	2,100,000	〃	
Bond C		2021/5/14	7 years	〃	0.63	5,700,000	-	-	5,700,000	-	5,700,000	〃	
Bond D		2021/5/14	10 years	〃	0.73	2,200,000	-	-	2,200,000	-	2,200,000	〃	
Bond E		2021/5/14	15 years	〃	0.95	700,000	-	-	700,000	-	700,000	〃	
Second debenture issue of 2021	〃												
Bond A		2021/9/30	5 years	〃	0.51	2,550,000	-	-	2,550,000	-	2,550,000	〃	
Bond B		2021/9/30	7 years	〃	0.62	10,300,000	-	-	10,300,000	-	10,300,000	〃	
Bond C		2021/9/30	10 years	〃	0.70	2,400,000	-	-	2,400,000	-	2,400,000	〃	
Bond D		2021/9/30	15 years	〃	0.84	200,000	-	-	200,000	-	200,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at March 31, 2025 (Note 4)	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Third debenture issue of 2021	Bank SinoPac Co., Ltd.												
Bond B		2021/12/8	5 years	Note 1	0.63	$ 5,500,000	$ -	$ -	$ 5,500,000	$ -	$ 5,500,000	None	
Bond C		2021/12/8	7 years	〃	0.72	4,000,000	-	-	4,000,000	-	4,000,000	〃	
Bond D		2021/12/8	10 years	〃	0.82	1,650,000	-	-	1,650,000	-	1,650,000	〃	
First debenture issue of 2022	〃												
Bond A		2022/5/6	3 years	〃	1.05	200,000	-	-	200,000	-	200,000	〃	
Bond B		2022/5/6	5 years	〃	1.15	3,500,000	-	-	3,500,000	-	3,500,000	〃	
Bond C		2022/5/6	7 years	〃	1.20	800,000	-	-	800,000	-	800,000	〃	
Second debenture issue of 2022	〃												
Bond A		2022/8/18	3 years	〃	1.60	3,200,000	-	-	3,200,000	-	3,200,000	〃	
Bond B		2022/8/18	5 years	〃	1.67	5,400,000	-	-	5,400,000	-	5,400,000	〃	
Bond C		2022/8/18	7 years	〃	1.70	1,300,000	-	-	1,300,000	-	1,300,000	〃	
Bond D		2022/8/18	10 years	〃	1.85	700,000	-	-	700,000	-	700,000	〃	
Third debenture issue of 2022	〃												
Bond A		2022/10/21	3 years	〃	1.65	1,200,000	-	-	1,200,000	-	1,200,000	〃	
Bond B		2022/10/21	5 years	〃	1.75	6,700,000	-	-	6,700,000	-	6,700,000	〃	
Bond C		2022/10/21	7 years	〃	1.80	300,000	-	-	300,000	-	300,000	〃	
Bond D		2022/10/21	10 years	〃	1.95	300,000	-	-	300,000	-	300,000	〃	
First debenture issue of 2023	〃												
Bond A		2023/4/20	3 years	〃	1.50	1,300,000	-	-	1,300,000	-	1,300,000	〃	
Bond B		2023/4/20	5 years	〃	1.62	12,600,000	-	-	12,600,000	-	12,600,000	〃	
Bond C		2023/4/20	7 years	〃	1.68	4,500,000	-	-	4,500,000	-	4,500,000	〃	
Bond D		2023/4/20	10 years	〃	1.85	2,900,000	-	-	2,900,000	-	2,900,000	〃	
Second debenture issue of 2023	〃												
Bond A		2023/7/5	3 years	〃	1.52	800,000	-	-	800,000	-	800,000	〃	
Bond B		2023/7/5	5 years	〃	1.62	6,200,000	-	-	6,200,000	-	6,200,000	〃	
Bond C		2023/7/5	7 years	〃	1.68	2,000,000	-	-	2,000,000	-	2,000,000	〃	
Bond D		2023/7/5	10 years	〃	1.83	3,350,000	-	-	3,350,000	-	3,350,000	〃	
Third debenture issue of 2023	〃												
Bond A		2023/9/14	3 years	〃	1.53	700,000	-	-	700,000	-	700,000	〃	
Bond B		2023/9/14	5 years	〃	1.65	6,300,000	-	-	6,300,000	-	6,300,000	〃	
Bond C		2023/9/14	7 years	〃	1.70	1,900,000	-	-	1,900,000	-	1,900,000	〃	
Bond D		2023/9/14	10 years	〃	1.81	6,300,000	-	-	6,300,000	-	6,300,000	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at March 31, 2025 (Note 4)	Amount: Amortisation for the period	Amount: Book value	Status of guarantee	Footnote
Fourth debenture issue of 2023	Bank SinoPac Co., Ltd.												
Bond A		2023/11/22	5 years	Note 3	1.72	$ 1,400,000	$ -	$ -	$ 1,400,000	$ -	$ 1,400,000	None	
Bond B		2023/11/22	7 years	〃	1.74	900,000	-	-	900,000	-	900,000	〃	
First debenture issue of 2024	〃												
Bond A		2024/1/11	3 years	Note 1	1.68	900,000	-	-	900,000	-	900,000	〃	
Bond B		2024/1/11	5 years	〃	1.80	9,300,000	-	-	9,300,000	-	9,300,000	〃	
Bond C		2024/1/11	10 years	〃	1.90	1,200,000	-	-	1,200,000	-	1,200,000	〃	
Second debenture issue of 2024	〃												
Bond A		2024/4/25	3 years	〃	1.70	1,150,000	-	-	1,150,000	-	1,150,000	〃	
Bond B		2024/4/25	5 years	〃	1.80	4,950,000	-	-	4,950,000	-	4,950,000	〃	
Bond C		2024/4/25	7 years	〃	1.84	300,000	-	-	300,000	-	300,000	〃	
Bond D		2024/4/25	10 years	〃	1.90	1,600,000	-	-	1,600,000	-	1,600,000	〃	
Third debenture issue of 2024	〃												
Bond A		2024/10/16	5 years	〃	1.96	7,800,000	-	-	7,800,000	-	7,800,000	〃	
Bond B		2024/10/16	7 years	〃	2.00	950,000	-	-	950,000	-	950,000	〃	
Bond C		2024/10/16	10 years	〃	2.05	3,550,000	-	-	3,550,000	-	3,550,000	〃	
First debenture issue of 2025	〃												
Bond A		2025/1/14	5 years	〃	1.98	6,700,000	-	-	6,700,000	-	6,700,000	〃	
Bond B		2025/1/14	7 years	〃	2.00	1,300,000	-	-	1,300,000	-	1,300,000	〃	
Bond C		2025/1/14	10 years	〃	2.05	1,200,000	-	-	1,200,000	-	1,200,000	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2016/9/23	10 years	Note 2	3.00	USD 400,000 thousand	-	-	USD 400,000 thousand	-	USD 400,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2019/3/12	10 years	〃	4.25	USD 300,000 thousand	-	-	USD 300,000 thousand	-	USD 300,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	5 years	〃	1.63	USD 800,000 thousand	-	-	USD 800,000 thousand	-	USD 800,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2020/10/28	10 years	〃	2.50	USD 600,000 thousand	-	-	USD 600,000 thousand	-	USD 600,000 thousand	〃	
Issued Foreign unsecured corporate bonds in the amount of USD	-	2021/8/25	7 years	〃	1.88	USD 110,000 thousand	-	-	USD 110,000 thousand	-	USD 110,000 thousand	〃	
First convertible debenture issue of 2021	-	2021/8/5	5 years	〃	0.00	19,584,600	-	(4,044,897)	15,138,219	-	15,138,219	〃	

Name of Security	Trustee	Issued on	Maturity	Date of interest payment	Interest rate (%)	Amount: Issued Amount	Amount: Repaid Amount	Amount: Converted Amount	Amount: Balance as at March 31, 2025 (Note 4)	Amortisation for the period	Book value	Status of guarantee	Footnote
First convertible debenture issue of 2024	-	2024/10/24	5 years	Note 2	0.00	$ 22,530,200	$ -	$ -	$ 22,530,200	$ (3,577,430)	$ 18,952,770	〃	
Second convertible debenture issue of 2025	-	2025/2/27	3 years	Note 5	0.00	2,500,000	-	-	2,500,000	(174,632)	2,325,368	〃	

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

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

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

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

Note 5:In accordance with the terms of convertible bonds, the coupon rate was 0%, thus, no repayment date of interest needs to be set.